



**NEW HAMPSHIRE**  
**Legacy, Succession**  
**and Estates**  
**Lists and Reports Booklet**

This booklet contains:

**General Instructions**

**FORM AU-101- LIST**

**FORM AU-101-A - LIST**

**FORM AU-101-B - REPORT**

**FORM AU-101-C - REPORT**

This booklet contains the New Hampshire State Tax forms and instructions necessary for filing the Legacy & Succession Tax Lists and Reports of Legatees, Heirs-at-Law, Trusts and Joint Tenants.

**DUE DATE: The list of Heirs-at-Law and Legatees is due at the time of filing for Estate Administration. The reports are due no later than 6 months from the date of death or 6 months from when the Petition for Administration is filed with the Probate Court, whichever is later.**

**NEED HELP OR FORMS:** Copies of forms, laws and administrative rules may be obtained from our web site at <http://www.state.nh.us/revenue> or by contacting the Audit Division taxpayer assistance between 8:00 am to 4:30 pm at (603) 271-2580. Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.

Services provided by the Department of Revenue Administration are compliant with the requirements of Title II of the Americans with Disabilities Act of 1990.

**LEGACY, SUCCESSION AND ESTATES**

GLOSSARY OF TERMS

<b>ACCOUNT</b>	The accounting, which includes all the assets received and expenses paid by the executor or administrator, to be filed with the Probate Court.
<b>ADMINISTRATOR</b>	A person appointed by the court to manage the assets and liabilities of the decedent.
<b>ALTERNATE VALUE</b>	The value of an asset as determined 6 months after the date of death.
<b>BEQUEATH</b>	To give real and personal property by Will to another.
<b>BEQUEST</b>	The act of giving property by Will.
<b>DATE OF DEATH</b>	The date of the decedent's death.
<b>DECEDENT</b>	The person who is no longer living.
<b>DISCLAIMER</b>	The rejection, refusal, or renunciation of interest, right, or property which passed at the date of death of a decedent.
<b>ESTATE</b>	Probate and non-probate assets.
<b>EXECUTOR</b>	A person appointed by the decedent to carry out the requests of the Will.
<b>FAIR MARKET VALUE</b>	A price at which a willing seller and a willing buyer will trade.
<b>FIDUCIARY</b>	A person or institution who manages money or property for another.
<b>GIFTS</b>	Something voluntarily transferred by one person to another without compensation.
<b>GROSS ESTATE</b>	All real and personal property in which the decedent had an interest.
<b>HEIR/HEIR-AT-LAW</b>	A person who inherits under the laws of intestacy, without a Will.
<b>INTESTATE LAWS</b>	Laws which prescribe the disposition of assets for persons who die without a valid Will.
<b>JOINT TENANT</b>	A term used to express a common property interest or a common liability incurred by two or more persons.
<b>JOINT TRANSFER</b>	A transfer of real or personal property between joint tenants.
<b>LEGACY</b>	The disposition by a Will of personal or real property or interests.
<b>LEGATEE</b>	A person who receives an interest in personal or real property from a decedent under a Will.
<b>NET ESTATE</b>	The difference between the assets and the debts and expenses of an estate.
<b>PERSONAL PROPERTY</b>	Property other than real property.
<b>PRETERMITTED HEIR</b>	An heir not included in the descent or devolution of the parent's estate.
<b>PROBATE ESTATE</b>	The property of a decedent that is subject to administration by the executor or the administrator.
<b>PROMISSORY NOTE</b>	A promise or agreement in writing to pay a specific sum at the time therein limited, or on demand or at sight to a person therein named or to its owner or bearer.
<b>PUBLIC CHARITY</b>	An organization which qualifies as an exempt organization under Section 501(C)(3) of the Internal Revenue Code of 1986 or its predecessor section.
<b>REAL ESTATE/ REAL PROPERTY</b>	Property that is permanent, fixed and immovable and includes all land and buildings thereon.
<b>REST &amp; RESIDUE</b>	Remainder of the estate after debts, expenses of administration and specific bequests to legatees have been satisfied.
<b>SPECIFIC BEQUEST</b>	A gift by Will of a certain article or part of an estate to a legatee.
<b>SPOUSE</b>	One's husband or wife; and, "surviving spouse," is one of a married pair who outlives the other.
<b>SUCCESSION</b>	The transmission of the rights and obligation of a deceased person to his or her heirs.
<b>TANGIBLE PERSONAL PROPERTY</b>	Personal property which has physical substance.
<b>TENANT IN COMMON</b>	Ownership by two or more persons, each owning an undivided share of the whole.
<b>TRANSFERS</b>	A conveyance of rights, title or interest in real or personal property from one person to another.
<b>TRUST</b>	A right of property, real or personal, held by one party for the benefit of another.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**LEGACY, SUCCESSION AND ESTATES**  
FREQUENTLY ASKED QUESTIONS AND ANSWERS (Q&A'S)

<p><b>WHO MUST FILE A LEGACY AND SUCCESSION TAX RETURN</b></p>	<p>The executor or administrator must file a Legacy and Succession Tax return for the estate of a decedent if a tax liability occurs. A tax liability occurs when a bequest, joint transfer, trust, transfer within two years of death or the rest and residue is granted to a taxable legatee. <b>You are only required to file a Form DP-145 tax return if there is a taxable legatee(s) or heir(s).</b> The following table lists taxable and non-taxable legatees or heirs:</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;"> <div style="border: 1px solid black; padding: 2px; display: inline-block; margin-bottom: 5px;">NON-TAXABLE LEGATEES/HEIRS-AT-LAW</div> <ul style="list-style-type: none"> <li>Mother/Father</li> <li>Grandmother/Grandfather</li> <li>Son/Daughter</li> <li>Stepson/Stepdaughter (current marriage)</li> <li>Legally Adopted Son/Legally Adopted Daughter (before reaching the age of majority)</li> <li>Husband/Wife</li> <li>Common Law Spouse (deceded under RSA 457:39)</li> <li>Grandson/Granddaughter</li> <li>Step grandson/Step granddaughter (current marriage)</li> <li>Step great grandson/Step great granddaughter (current marriage)</li> <li>Daughter-in-Law/Son-in-Law (if not remarried)</li> <li>Care of cemetery lot in NH</li> <li>City or Town for public, municipal purposes</li> <li>Public Charities [IRS 501 C (3)]</li> <li>Child living in homestead for 10 consecutive years prior to his/her 15th birthday</li> </ul> </td> <td style="width: 50%; vertical-align: top;"> <div style="border: 1px solid black; padding: 2px; display: inline-block; margin-bottom: 5px;">TAXABLE LEGATEES/HEIRS-AT-LAW</div> <ul style="list-style-type: none"> <li>Brother/Sister</li> <li>Aunt/Uncle</li> <li>Niece/Nephew</li> <li>Cousin</li> <li>Mother-in-Law/Father-in-Law</li> <li>Daughter-in-Law/Son-in-Law (if remarried)</li> <li>Divorced Wife/Divorced Husband</li> <li>Non-Blood Relative</li> <li>Friends</li> <li>Neighbors</li> <li>Anyone Not Listed in the Non-Taxable Column</li> </ul> </td> </tr> </table> <p style="text-align: right;"><b>Refer to RSA 86:6 for further clarification</b></p>	<div style="border: 1px solid black; padding: 2px; display: inline-block; margin-bottom: 5px;">NON-TAXABLE LEGATEES/HEIRS-AT-LAW</div> <ul style="list-style-type: none"> <li>Mother/Father</li> <li>Grandmother/Grandfather</li> <li>Son/Daughter</li> <li>Stepson/Stepdaughter (current marriage)</li> <li>Legally Adopted Son/Legally Adopted Daughter (before reaching the age of majority)</li> <li>Husband/Wife</li> <li>Common Law Spouse (deceded under RSA 457:39)</li> <li>Grandson/Granddaughter</li> <li>Step grandson/Step granddaughter (current marriage)</li> <li>Step great grandson/Step great granddaughter (current marriage)</li> <li>Daughter-in-Law/Son-in-Law (if not remarried)</li> <li>Care of cemetery lot in NH</li> <li>City or Town for public, municipal purposes</li> <li>Public Charities [IRS 501 C (3)]</li> <li>Child living in homestead for 10 consecutive years prior to his/her 15th birthday</li> </ul>	<div style="border: 1px solid black; padding: 2px; display: inline-block; margin-bottom: 5px;">TAXABLE LEGATEES/HEIRS-AT-LAW</div> <ul style="list-style-type: none"> <li>Brother/Sister</li> <li>Aunt/Uncle</li> <li>Niece/Nephew</li> <li>Cousin</li> <li>Mother-in-Law/Father-in-Law</li> <li>Daughter-in-Law/Son-in-Law (if remarried)</li> <li>Divorced Wife/Divorced Husband</li> <li>Non-Blood Relative</li> <li>Friends</li> <li>Neighbors</li> <li>Anyone Not Listed in the Non-Taxable Column</li> </ul>																		
<div style="border: 1px solid black; padding: 2px; display: inline-block; margin-bottom: 5px;">NON-TAXABLE LEGATEES/HEIRS-AT-LAW</div> <ul style="list-style-type: none"> <li>Mother/Father</li> <li>Grandmother/Grandfather</li> <li>Son/Daughter</li> <li>Stepson/Stepdaughter (current marriage)</li> <li>Legally Adopted Son/Legally Adopted Daughter (before reaching the age of majority)</li> <li>Husband/Wife</li> <li>Common Law Spouse (deceded under RSA 457:39)</li> <li>Grandson/Granddaughter</li> <li>Step grandson/Step granddaughter (current marriage)</li> <li>Step great grandson/Step great granddaughter (current marriage)</li> <li>Daughter-in-Law/Son-in-Law (if not remarried)</li> <li>Care of cemetery lot in NH</li> <li>City or Town for public, municipal purposes</li> <li>Public Charities [IRS 501 C (3)]</li> <li>Child living in homestead for 10 consecutive years prior to his/her 15th birthday</li> </ul>	<div style="border: 1px solid black; padding: 2px; display: inline-block; margin-bottom: 5px;">TAXABLE LEGATEES/HEIRS-AT-LAW</div> <ul style="list-style-type: none"> <li>Brother/Sister</li> <li>Aunt/Uncle</li> <li>Niece/Nephew</li> <li>Cousin</li> <li>Mother-in-Law/Father-in-Law</li> <li>Daughter-in-Law/Son-in-Law (if remarried)</li> <li>Divorced Wife/Divorced Husband</li> <li>Non-Blood Relative</li> <li>Friends</li> <li>Neighbors</li> <li>Anyone Not Listed in the Non-Taxable Column</li> </ul>																				
<p><b>WHO MUST FILE A NH-706 ESTATE TAX RETURN</b></p>	<p>The executor or administrator must file a Form NH-706 Estate Tax Return if:</p> <ul style="list-style-type: none"> <li>- a resident decedent has a total gross estate of \$600,000 or more, prior to and through 1997, and files a Federal Form 706</li> <li>- a resident decedent has a total gross estate of \$625,000 or more through 1998 and files a Federal Form 706</li> <li>- (See chart below for other years)</li> <li>- a non-resident decedent owns real estate and/or tangible personal property in NH and files a Federal Form 706.</li> </ul> <table border="0" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Calendar Year</th> <th style="text-align: left; border-bottom: 1px solid black;">Credit Amount</th> <th style="text-align: left; border-bottom: 1px solid black;">Calendar Year</th> <th style="text-align: left; border-bottom: 1px solid black;">Credit Amount</th> </tr> </thead> <tbody> <tr> <td>1998</td> <td>\$ 625,000</td> <td>2002 &amp; 2003</td> <td>\$ 700,000</td> </tr> <tr> <td>1999</td> <td>\$ 650,000</td> <td>2004</td> <td>\$ 850,000</td> </tr> <tr> <td>2000</td> <td>\$ 675,000</td> <td>2005</td> <td>\$ 950,000</td> </tr> <tr> <td>2001</td> <td>\$ 675,000</td> <td>2006</td> <td>\$ 1,000,000</td> </tr> </tbody> </table> <p>IRC Section: 2035                      Effective Date 8/5/97                      RSA 87:1</p>	Calendar Year	Credit Amount	Calendar Year	Credit Amount	1998	\$ 625,000	2002 & 2003	\$ 700,000	1999	\$ 650,000	2004	\$ 850,000	2000	\$ 675,000	2005	\$ 950,000	2001	\$ 675,000	2006	\$ 1,000,000
Calendar Year	Credit Amount	Calendar Year	Credit Amount																		
1998	\$ 625,000	2002 & 2003	\$ 700,000																		
1999	\$ 650,000	2004	\$ 850,000																		
2000	\$ 675,000	2005	\$ 950,000																		
2001	\$ 675,000	2006	\$ 1,000,000																		
<p><b>WHO MUST FILE A NON-RESIDENT PERSONAL PROPERTY TRANSFER TAX RETURN</b></p>	<p>The executor or administrator of any non-resident decedent owning tangible personal property in New Hampshire must file a New Hampshire Non-Resident Personal Property Transfer Tax Return. A non-resident decedent is someone who did not claim New Hampshire as their legal residence. Tangible personal property is personal property which has physical substance such as furniture, boat, car, etc. Stocks or bank accounts are not tangible personal property.</p>																				
<p><b>WHAT ARE THE TAX RATES</b></p>	<p>The tax rate for the Legacy and Succession tax is 18%. The tax rate for Non-Resident Personal Property is 2%.</p>																				
<p><b>WHEN ARE THE TAX RETURNS DUE</b></p>	<p>The Legacy and Succession Tax, NH Estate Tax and Non-Resident Personal Property Tax returns are all due nine months from the date of decedent's death.</p>																				
<p><b>HOW DO I OBTAIN AN EXTENSION</b></p>	<p>If the Legacy and Succession Tax return, NH Estate Tax return or the NH Personal Property Tax return cannot be filed timely, an extension request must be filed with the department prior to the original due date of the return and include 100% of the tax due. The extension is to file the return only, not for an extension to pay the tax. The NH Estate Tax is paid on an estimated form and a copy of the approved federal extension is attached to the NH Estate Tax return when filed.</p>																				
<p><b>IS JOINTLY HELD PROPERTY SUBJECT TO LEGACY AND SUCCESSION TAX</b></p>	<p>Yes, if the survivor is a taxable person pursuant to the "Who must file" chart.</p>																				

QUESTIONS RELATING TO PROBATING AN ESTATE OR THE PROBATE COURTS ARE REFERRED TO [WWW.STATE.NH.US/COURT](http://WWW.STATE.NH.US/COURT)

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**LEGACY, SUCCESSION AND ESTATES**  
**LISTS AND REPORTS**  
 GENERAL INSTRUCTIONS

<b>WHO MUST FILE</b>	Form AU-101 must be filed by the executor named in the Will. When there is <b>NO</b> Will, Form AU-101-A must be filed by the administrator when presenting the estate for probate. Form AU-101-B must be filed by every executor, administrator, joint tenant, custodian and trustee to report gifts, transfers, joint tenancies and trusts. The successor trustee or beneficiary must file Form AU-101-C to report all assets transferred through a trust.												
<b>WHEN TO FILE</b>	Form AU-101 and Form AU-101-A must be filed at the time of filing for estate administration. Form AU-101-B and Form AU-101-C must be filed within 6 months from date of the decedent's death or within 6 months of when the petition for administration is filed with the Probate Court, whichever is later.												
<b>WHERE TO FILE</b>	<p>Mail Form AU-101 and Form AU-101-A in duplicate to the applicable probate court where the decedent was a resident at the time of death or the site of the real estate for a non-resident decedent. Mail Form AU-101-B to the Register of Probate in the county in which the decedent resided at date of death and to the New Hampshire Department of Revenue Administration. Mail a copy of Form AU-101-C to the New Hampshire Department of Revenue Administration.</p> <p style="text-align: center;">NH Department of Revenue Administration        Audit Division        PO Box 457        Concord, NH 03302-0457</p> <p style="text-align: right;"><b>FACSIMILE FORMS ARE NOT ACCEPTED</b></p> <p>Mail to the Applicable County Register of Probate:</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 33%;">Belknap County Probate Court PO Box 1343 Laconia, NH 03247-1343</td> <td style="width: 33%;">Grafton County Probate Court RR #1 Box 65-C North Haverhill, NH 03774-9700</td> <td style="width: 33%;">Rockingham County Probate Court PO Box 789 Kingston, NH 03848-0789</td> </tr> <tr> <td>Carroll County Probate Court Carroll County Admin. Building PO Box 0419 Ossipee, NH 03864</td> <td>Hillsborough County Probate Court PO Box P Nashua, NH 03061</td> <td>Strafford County Probate Court County Farm Road, P.O. Box 799 Dover, NH 03821-0799</td> </tr> <tr> <td>Cheshire County Probate Court 12 Court Street Keene, NH 03431-3499</td> <td>Merrimack County Probate Court 163 North Main Street Concord, NH 03301</td> <td>Sullivan County Probate Court PO Box 417 Newport, NH 03773</td> </tr> <tr> <td>Coos County Probate Court 55 School Street, Suite 104 Lancaster, NH 03584</td> <td></td> <td></td> </tr> </table>	Belknap County Probate Court PO Box 1343 Laconia, NH 03247-1343	Grafton County Probate Court RR #1 Box 65-C North Haverhill, NH 03774-9700	Rockingham County Probate Court PO Box 789 Kingston, NH 03848-0789	Carroll County Probate Court Carroll County Admin. Building PO Box 0419 Ossipee, NH 03864	Hillsborough County Probate Court PO Box P Nashua, NH 03061	Strafford County Probate Court County Farm Road, P.O. Box 799 Dover, NH 03821-0799	Cheshire County Probate Court 12 Court Street Keene, NH 03431-3499	Merrimack County Probate Court 163 North Main Street Concord, NH 03301	Sullivan County Probate Court PO Box 417 Newport, NH 03773	Coos County Probate Court 55 School Street, Suite 104 Lancaster, NH 03584		
Belknap County Probate Court PO Box 1343 Laconia, NH 03247-1343	Grafton County Probate Court RR #1 Box 65-C North Haverhill, NH 03774-9700	Rockingham County Probate Court PO Box 789 Kingston, NH 03848-0789											
Carroll County Probate Court Carroll County Admin. Building PO Box 0419 Ossipee, NH 03864	Hillsborough County Probate Court PO Box P Nashua, NH 03061	Strafford County Probate Court County Farm Road, P.O. Box 799 Dover, NH 03821-0799											
Cheshire County Probate Court 12 Court Street Keene, NH 03431-3499	Merrimack County Probate Court 163 North Main Street Concord, NH 03301	Sullivan County Probate Court PO Box 417 Newport, NH 03773											
Coos County Probate Court 55 School Street, Suite 104 Lancaster, NH 03584													
<b>CONFIDENTIAL INFORMATION</b>	<p>Disclosure of Social Security Numbers is mandatory under Department of Revenue Administration rules 203.01, 221.02, and 221.03. This information is required for the purpose of administering the tax laws of this state and authorized by 42 U.S.C.S. § 405 (c)(2)(C)(i).</p> <p>Tax information which is disclosed to the New Hampshire Department of Revenue Administration is held in strict confidence by law. The information may be disclosed to the United States Internal Revenue Service, agencies responsible for the administration of taxes in other states in accordance with compacts for the exchange of information, and as otherwise authorized by New Hampshire Revised Statutes Annotated 21-J:14.</p> <p>The failure to provide Social Security Numbers may result in the rejection of a return or application. The failure to timely file a return or application complete with Social Security Account Numbers may result in the imposition of civil or criminal penalties, the disallowance of claimed exemptions, exclusions, credits, deductions, or adjustment that may result in increased tax liability.</p>												
<b>NEED HELP</b>	Call the New Hampshire Department of Revenue Administration, Audit Division at (603) 271-2580, Monday through Friday, 8:00 am - 4:30 pm. All written correspondence to the Department should include the name of the estate, federal employer identification number or social security number, the name of the contact person and a daytime telephone number.												
<b>NEED FORMS</b>	To obtain additional forms or forms not contained in this booklet, please call (603) 271-2192. Copies of the state tax forms may also be obtained from our web site at <a href="http://www.state.nh.us/revenue">www.state.nh.us/revenue</a> , by coming to the Department of Revenue Administration or by visiting any of the 21 Depository Libraries located throughout the State.												

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**LEGACY, SUCCESSION AND ESTATES**  
**LIST OF LEGATEES**

<b>STEP 1</b> Please Print or Type	DECEDENT'S LAST NAME	FIRST NAME	MIDDLE INITIAL	DECEDENT'S SSN	DATE OF DEATH	
	DOMICILE AT DATE OF DEATH: STREET	CITY/TOWN	STATE	ZIP CODE	APPLICABLE NH COUNTY	NH PROBATE NUMBER
	EXECUTOR'S LAST NAME	FIRST NAME	MIDDLE INITIAL	EXECUTOR'S SSN OR FEIN		
	EXECUTOR'S ADDRESS: STREET	CITY/TOWN	STATE	ZIP CODE		

**STEP 2**  
Type of Filing

INITIAL       AMENDED

**STEP 3**  
Legatees

Name of Legatees	Address of Legatees	Age	Relationship to Decedent	Was legatee living at time of decedent's death?	
				YES	NO

If you need additional space to list more legatees, please attach a supplemental schedule to this form.

**STEP 4**  
Surviving Spouse or Heirs-at-Law

Name of Surviving Spouse or Heirs-at-Law	Address of Spouse or Heirs-at-Law	Age	Relationship to Decedent

**STEP 5**  
NH Tax Obligations

Are you required to file a Legacy & Succession Tax return?(See instructions)      Yes       No

Are you required to file a New Hampshire Estate Tax return? (See instructions)      Yes       No

**STEP 6**  
Signatures

Under penalties of perjury, I declare that I have examined this form and to the best of my belief it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.

FOR DRA USE ONLY

SIGNATURE OF EXECUTOR	DATE	SIGNATURE OF PAID PREPARER IF OTHER THAN EXECUTOR	DATE
DATE OF EXECUTOR'S APPOINTMENT	PREPARER'S TAX IDENTIFICATION NUMBER		
DATE OF EXECUTOR'S BOND	PREPARER'S ADDRESS		

Mail in Duplicate to:  
Applicable County Probate Office  
of the decedent's residence.  
See instructions for address.

CITY/TOWN, STATE & ZIP CODE

**LEGACY, SUCCESSION AND ESTATES  
LIST OF LEGATEES**

INSTRUCTIONS

<b>WHO MUST FILE</b>	Form AU-101 must be filed by the executor named in the Will. Note: When there is no Will, Form AU-101-A must be filed.																									
<b>WHEN TO FILE</b>	This form must be filed at the time of the filing for estate administration.																									
<b>WHERE TO FILE</b>	<p>MAIL IN DUPLICATE TO: THE APPLICABLE COUNTY REGISTER OF PROBATE COURT at the county in which the decedent was a resident at the time of death. Out of state decedents must file at the APPLICABLE COUNTY PROBATE COURT where the real estate is located in New Hampshire.</p> <table border="0"> <tr> <td>Belknap County Probate Court PO Box 1343 Laconia, NH 03247-1343</td> <td>Grafton County Probate Court RR #1 Box 65-C North Haverhill, NH 03774-9700</td> <td>Rockingham County Probate Court PO Box 789 Kingston, NH 03848-0789</td> </tr> <tr> <td>Carroll County Probate Court PO Box 0419 Ossipee, NH 03864</td> <td>Hillsborough County Probate Court PO Box P Nashua, NH 03061</td> <td>Strafford County Probate Court County Farm Road, PO Box 799 Dover, NH 03821-0799</td> </tr> <tr> <td>Cheshire County Probate Court 12 Court Street Keene, NH 03431-3499</td> <td>Merrimack County Probate Court 163 North Main Street Concord, NH 03301</td> <td>Sullivan County Probate Court PO Box 417 Newport, NH 03773</td> </tr> <tr> <td>Coos County Probate Court 55 School Street, Suite 104 Lancaster, NH 03584</td> <td colspan="2" style="text-align: center;"><b>FASCIMILE FORMS ARE NOT ACCEPTED</b></td> </tr> </table>	Belknap County Probate Court PO Box 1343 Laconia, NH 03247-1343	Grafton County Probate Court RR #1 Box 65-C North Haverhill, NH 03774-9700	Rockingham County Probate Court PO Box 789 Kingston, NH 03848-0789	Carroll County Probate Court PO Box 0419 Ossipee, NH 03864	Hillsborough County Probate Court PO Box P Nashua, NH 03061	Strafford County Probate Court County Farm Road, PO Box 799 Dover, NH 03821-0799	Cheshire County Probate Court 12 Court Street Keene, NH 03431-3499	Merrimack County Probate Court 163 North Main Street Concord, NH 03301	Sullivan County Probate Court PO Box 417 Newport, NH 03773	Coos County Probate Court 55 School Street, Suite 104 Lancaster, NH 03584	<b>FASCIMILE FORMS ARE NOT ACCEPTED</b>														
Belknap County Probate Court PO Box 1343 Laconia, NH 03247-1343	Grafton County Probate Court RR #1 Box 65-C North Haverhill, NH 03774-9700	Rockingham County Probate Court PO Box 789 Kingston, NH 03848-0789																								
Carroll County Probate Court PO Box 0419 Ossipee, NH 03864	Hillsborough County Probate Court PO Box P Nashua, NH 03061	Strafford County Probate Court County Farm Road, PO Box 799 Dover, NH 03821-0799																								
Cheshire County Probate Court 12 Court Street Keene, NH 03431-3499	Merrimack County Probate Court 163 North Main Street Concord, NH 03301	Sullivan County Probate Court PO Box 417 Newport, NH 03773																								
Coos County Probate Court 55 School Street, Suite 104 Lancaster, NH 03584	<b>FASCIMILE FORMS ARE NOT ACCEPTED</b>																									
<b>STEP 1</b>	Type or print the name of the decedent, decedent's social security number, the date of death, the domicile of decedent at date of death, applicable NH county and the NH probate number. Type or print the Executor's name, social security number or federal employer identification number and address.																									
<b>STEP 2</b>	Check the appropriate box to indicate whether this is an initial or amended filing.																									
<b>STEP 3</b>	Type or print the name of each legatee named in the Will, address, age and the relationship to the decedent. Indicate by checking yes or no whether the legatee was living at the time of the decedent's death.																									
<b>STEP 4</b>	Type or print the name, address, age and the relationship to decedent of the surviving spouse or the heirs-at-law other than those named in the Will and already listed under STEP 2.																									
<b>STEP 5</b>	Indicate if you are required to file either or both a New Hampshire Legacy & Succession Tax return or Estate Tax return by marking yes or no in the proper box. See both "who must file" sections below.																									
<b>STEP 6</b>	This form must be signed in ink and dated by the Executor. Indicate the dates of the Executor's appointment and bond. If completed by a paid preparer, the preparer must also sign in ink and date the form.																									
<b>WHO MUST FILE A LEGACY AND SUCCESSION TAX RETURN</b>	<p>The executor or administrator must file a <b>LEGACY and SUCCESSION TAX RETURN</b> for the estate of a decedent if a tax liability occurs. A tax liability occurs when a bequest, joint transfer, trust, transfer within two years of death or the rest and residue is granted to a taxable legatee or heir. <b>You are only required to file a Form DP-145 tax return if there is a taxable legatee(s) or heir(s).</b> The following table lists taxable and non-taxable legatees or heirs:</p> <table border="0"> <tr> <td style="vertical-align: top;"> <p><b>NON-TAXABLE LEGATEES/HEIRS-AT-LAW</b>  Mother/Father  Grandmother/Grandfather  Son/Daughter  Stepson/Stepdaughter (current marriage)  Legally Adopted Son/Legally Adopted Daughter (before reaching the age of majority)  Husband/Wife  Common Law Spouse (decreed under RSA 457:39)  Grandson/Granddaughter  Step grandson/Step granddaughter (current marriage)  Step great grandson/Step great granddaughter (current marriage)  Daughter-in-Law/Son-in-Law (if not remarried)  Care of cemetery lot in NH  City or Town for public, municipal purposes  Public Charities [IRS 501 C (3)]  Child living in homestead for 10 consecutive years prior to his/her 15th birthday</p> </td> <td style="vertical-align: top;"> <p><b>TAXABLE LEGATEES/HEIRS-AT-LAW</b>  Brother/Sister  Aunt/Uncle  Niece/Nephew  Cousin  Mother-in-Law/Father-in-Law  Daughter-in-Law/Son-in-Law (if remarried)  Divorced Wife/Divorced Husband  Non-Blood Relative  Friends  Neighbors  Anyone Not Listed in the Non-Taxable Column</p> <p style="text-align: right;"><b>Refer to RSA 86:6 for further clarification</b></p> </td> </tr> </table>	<p><b>NON-TAXABLE LEGATEES/HEIRS-AT-LAW</b>  Mother/Father  Grandmother/Grandfather  Son/Daughter  Stepson/Stepdaughter (current marriage)  Legally Adopted Son/Legally Adopted Daughter (before reaching the age of majority)  Husband/Wife  Common Law Spouse (decreed under RSA 457:39)  Grandson/Granddaughter  Step grandson/Step granddaughter (current marriage)  Step great grandson/Step great granddaughter (current marriage)  Daughter-in-Law/Son-in-Law (if not remarried)  Care of cemetery lot in NH  City or Town for public, municipal purposes  Public Charities [IRS 501 C (3)]  Child living in homestead for 10 consecutive years prior to his/her 15th birthday</p>	<p><b>TAXABLE LEGATEES/HEIRS-AT-LAW</b>  Brother/Sister  Aunt/Uncle  Niece/Nephew  Cousin  Mother-in-Law/Father-in-Law  Daughter-in-Law/Son-in-Law (if remarried)  Divorced Wife/Divorced Husband  Non-Blood Relative  Friends  Neighbors  Anyone Not Listed in the Non-Taxable Column</p> <p style="text-align: right;"><b>Refer to RSA 86:6 for further clarification</b></p>																							
<p><b>NON-TAXABLE LEGATEES/HEIRS-AT-LAW</b>  Mother/Father  Grandmother/Grandfather  Son/Daughter  Stepson/Stepdaughter (current marriage)  Legally Adopted Son/Legally Adopted Daughter (before reaching the age of majority)  Husband/Wife  Common Law Spouse (decreed under RSA 457:39)  Grandson/Granddaughter  Step grandson/Step granddaughter (current marriage)  Step great grandson/Step great granddaughter (current marriage)  Daughter-in-Law/Son-in-Law (if not remarried)  Care of cemetery lot in NH  City or Town for public, municipal purposes  Public Charities [IRS 501 C (3)]  Child living in homestead for 10 consecutive years prior to his/her 15th birthday</p>	<p><b>TAXABLE LEGATEES/HEIRS-AT-LAW</b>  Brother/Sister  Aunt/Uncle  Niece/Nephew  Cousin  Mother-in-Law/Father-in-Law  Daughter-in-Law/Son-in-Law (if remarried)  Divorced Wife/Divorced Husband  Non-Blood Relative  Friends  Neighbors  Anyone Not Listed in the Non-Taxable Column</p> <p style="text-align: right;"><b>Refer to RSA 86:6 for further clarification</b></p>																									
<b>WHO MUST FILE AN ESTATE TAX RETURN</b>	<p>The executor or administrator must file a Form NH-706 Estate Tax Return if:  A resident decedent has a total gross estate of \$600,000 or more, prior to and through 1997, and files a Federal Form 706; or a resident decedent has a total gross estate of \$625,000 or more through 1998 and files a Federal Form 706 (See chart below for other years); or a non-resident decedent owns real estate and/or tangible personal property in NH and files a Federal Form 706.</p> <table border="0"> <thead> <tr> <th><u>Calendar Year</u></th> <th><u>Credit Amount</u></th> <th><u>Calendar Year</u></th> <th><u>Credit Amount</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>1998</td> <td>\$ 625,000</td> <td>2002 &amp; 2003</td> <td>\$ 700,000</td> <td>IRC Section: 2035</td> </tr> <tr> <td>1999</td> <td>\$ 650,000</td> <td>2004</td> <td>\$ 850,000</td> <td>Effective Date 8/5/97</td> </tr> <tr> <td>2000</td> <td>\$ 675,000</td> <td>2005</td> <td>\$ 950,000</td> <td>RSA 87:1</td> </tr> <tr> <td>2001</td> <td>\$ 675,000</td> <td>2006</td> <td>\$ 1,000,000</td> <td></td> </tr> </tbody> </table>	<u>Calendar Year</u>	<u>Credit Amount</u>	<u>Calendar Year</u>	<u>Credit Amount</u>		1998	\$ 625,000	2002 & 2003	\$ 700,000	IRC Section: 2035	1999	\$ 650,000	2004	\$ 850,000	Effective Date 8/5/97	2000	\$ 675,000	2005	\$ 950,000	RSA 87:1	2001	\$ 675,000	2006	\$ 1,000,000	
<u>Calendar Year</u>	<u>Credit Amount</u>	<u>Calendar Year</u>	<u>Credit Amount</u>																							
1998	\$ 625,000	2002 & 2003	\$ 700,000	IRC Section: 2035																						
1999	\$ 650,000	2004	\$ 850,000	Effective Date 8/5/97																						
2000	\$ 675,000	2005	\$ 950,000	RSA 87:1																						
2001	\$ 675,000	2006	\$ 1,000,000																							
<b>NEED HELP or FORMS</b>	Call the New Hampshire Department of Revenue Administration, Audit Division at (603) 271-2580, Monday through Friday, 8:00 am - 4:30 pm. All written correspondence to the Department should include the name of the estate, federal employer identification number or social security number, the name of the contact person, and a day time telephone number. To obtain additional forms or forms not contained in this booklet, please call (603) 271-2192. Copies of the state tax forms may also be obtained from our web site at <a href="http://www.state.nh.us/revenue">www.state.nh.us/revenue</a> , by coming to the Department of Revenue Administration, 45 Chenell Drive, Concord, NH 03301or by visiting any of the 21 State Depository Libraries located throughout the State.																									

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**LEGACY, SUCCESSION AND ESTATES**  
**LIST OF HEIRS-AT-LAW**

<b>STEP 1</b> Please Print or Type	DECEDENT'S LAST NAME	FIRST NAME	MIDDLE INITIAL	DECEDENT'S SSN	DATE OF DEATH	
	DOMICILE AT DATE OF DEATH: STREET	CITY/TOWN	STATE	ZIP CODE	APPLICABLE NH COUNTY	NH PROBATE NUMBER
	ADMINISTRATOR'S LAST NAME	FIRST NAME	MIDDLE INITIAL	ADMINISTRATOR'S SSN OR FEIN		
	ADMINISTRATOR'S ADDRESS: STREET	CITY/TOWN	STATE	ZIP CODE		

**STEP 2**  
Type of  
Filing

INITIAL       AMENDED

<b>STEP 3</b> Heirs-at- Law	Name of Heirs-at-Law	Address of Heirs-at-Law	Age	Relationship to Decedent

**STEP 4**  
Children

Are the children named above also the children of the surviving spouse?      Yes       No

**STEP 5**  
NH Tax  
Obligations

Are you required to file a Legacy & Succession Tax return (see instructions)?      Yes       No

Are you required to file a New Hampshire Estate Tax return (see instructions)?      Yes       No

**STEP 6**  
Signatures

Under penalties of perjury, I declare that I have examined this return and to the best of my belief it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.

FOR DRA USE ONLY	SIGNATURE OF ADMINISTRATOR _____	DATE _____	SIGNATURE OF PAID PREPARER IF OTHER THAN ADMINISTRATOR _____	DATE _____
	DATE OF ADMINISTRATOR'S APPOINTMENT _____		PREPARER'S TAX IDENTIFICATION NUMBER _____	
	DATE OF ADMINISTRATOR'S BOND _____		PREPARER'S ADDRESS _____	
			CITY/TOWN, STATE & ZIP CODE _____	

Mail in Duplicate to:  
Applicable County Probate Office  
of the decedent's residence.  
See instructions for address.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**LEGACY, SUCCESSION AND ESTATES**  
**LIST OF HEIRS-AT-LAW**  
INSTRUCTIONS

<b>WHO MUST FILE</b>	Form AU-101-A (when there is <b>NO</b> Will) must be filed by the Administrator when presenting the estate for probate. Note: When there <b>IS</b> a Will Form AU-101 must be filed.																									
<b>WHEN TO FILE</b>	This form must be filed at the time of the filing for estate administration.																									
<b>WHERE TO FILE</b>	MAIL IN DUPLICATE TO: THE APPLICABLE COUNTY REGISTER OF PROBATE COURT at the county in which the decedent was a resident at the time of death. Out of state decedents must file at the APPLICABLE COUNTY PROBATE COURT at the situs of the real estate located in New Hampshire. <table style="width: 100%; border: none;"> <tr> <td style="width: 33%;">Belknap County Probate Court PO Box 1343 Laconia, NH 03247-1343</td> <td style="width: 33%;">Grafton County Probate Court RR #1 Box 65-C North Haverhill, NH 03774-9700</td> <td style="width: 33%;">Rockingham County Probate Court PO Box 789 Kingston, NH 03848-0789</td> </tr> <tr> <td>Carroll County Probate Court PO Box 0419 Ossipee, NH 03864</td> <td>Hillsborough County Probate Court PO Box P Nashua, NH 03061</td> <td>Strafford County Probate Court County Farm Road, PO Box 799 Dover, NH 03821-0799</td> </tr> <tr> <td>Cheshire County Probate Court 12 Court Street Keene, NH 03431-3499</td> <td>Merrimack County Probate Court 163 North Main Street Concord, NH 03301</td> <td>Sullivan County Probate Court PO Box 417 Newport, NH 03773</td> </tr> <tr> <td>Coos County Probate Court 55 School Street, Suite 104 Lancaster, NH 03584</td> <td></td> <td></td> </tr> </table> <p style="text-align: center;"><b>FASCIMILE FORMS ARE NOT ACCEPTED</b></p>	Belknap County Probate Court PO Box 1343 Laconia, NH 03247-1343	Grafton County Probate Court RR #1 Box 65-C North Haverhill, NH 03774-9700	Rockingham County Probate Court PO Box 789 Kingston, NH 03848-0789	Carroll County Probate Court PO Box 0419 Ossipee, NH 03864	Hillsborough County Probate Court PO Box P Nashua, NH 03061	Strafford County Probate Court County Farm Road, PO Box 799 Dover, NH 03821-0799	Cheshire County Probate Court 12 Court Street Keene, NH 03431-3499	Merrimack County Probate Court 163 North Main Street Concord, NH 03301	Sullivan County Probate Court PO Box 417 Newport, NH 03773	Coos County Probate Court 55 School Street, Suite 104 Lancaster, NH 03584															
Belknap County Probate Court PO Box 1343 Laconia, NH 03247-1343	Grafton County Probate Court RR #1 Box 65-C North Haverhill, NH 03774-9700	Rockingham County Probate Court PO Box 789 Kingston, NH 03848-0789																								
Carroll County Probate Court PO Box 0419 Ossipee, NH 03864	Hillsborough County Probate Court PO Box P Nashua, NH 03061	Strafford County Probate Court County Farm Road, PO Box 799 Dover, NH 03821-0799																								
Cheshire County Probate Court 12 Court Street Keene, NH 03431-3499	Merrimack County Probate Court 163 North Main Street Concord, NH 03301	Sullivan County Probate Court PO Box 417 Newport, NH 03773																								
Coos County Probate Court 55 School Street, Suite 104 Lancaster, NH 03584																										
<b>STEP 1</b>	Type or print the name of the decedent, the decedent's social security number, the date of death, the domicile of the decedent at date of death, applicable NH county and the NH probate number. Type or print the administrator's name, social security number or federal employer identification number and address.																									
<b>STEP 2</b>	Check the appropriate box to indicate whether this is an initial or amended filing.																									
<b>STEP 3</b>	Type or print the name of the heirs-at-law, their addresses, age and their relationship to the decedent. See RSA 561.																									
<b>STEP 4</b>	Indicate by checking "Yes" if the children named are children of the decedent AND of the surviving spouse. If the children are the children of the decedent, but are not the children of the surviving spouse, check "No".																									
<b>STEP 5</b>	Indicate if you are required to file either or both a New Hampshire Legacy & Succession Tax return or Estate Tax return by marking yes or no in the proper box. See both "who must file" sections below.																									
<b>STEP 6</b>	This form must be dated and signed in ink by the administrator. Indicate the dates of the administrators appointment and bond. If completed by a paid preparer, the preparer must also sign in ink and date the form.																									
<b>WHO MUST FILE A LEGACY AND SUCCESSION TAX RETURN</b>	The executor or administrator must file a <b>LEGACY and SUCCESSION TAX RETURN</b> for the estate of a decedent if a tax liability occurs. A tax liability occurs when a bequest, joint transfer, trust, transfer within two years of death or the rest and residue is granted to a taxable legatee. <b>You are only required to file a Form DP-145 tax return if there is a taxable legatee(s) or heir(s).</b> The following table lists taxable and non-taxable legatees or heirs: <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <b>NON-TAXABLE LEGATEES/HEIRS-AT-LAW</b>  Mother/Father  Grandmother/Grandfather  Son/Daughter  Stepson/Stepdaughter (current marriage)  Legally Adopted Son/Legally Adopted Daughter (before reaching the age of majority)  Husband/Wife  Common Law Spouse (decreed under RSA 457:39)  Grandson/Granddaughter  Step grandson/Step granddaughter (current marriage)  Step great grandson/Step great granddaughter (current marriage)  Daughter-in-Law/Son-in-Law (if not remarried)  Care of cemetery lot in NH  City or Town for public, municipal purposes  Public Charities [IRS 501 C (3)]  Child living in homestead for 10 consecutive years prior to his/her 15th birthday </td> <td style="width: 50%; vertical-align: top;"> <b>TAXABLE LEGATEES/HEIRS-AT-LAW</b>  Brother/Sister  Aunt/Uncle  Niece/Nephew  Cousin  Mother-in-Law/Father-in-Law  Daughter-in-Law/Son-in-Law (if remarried)  Divorced Wife/Divorced Husband  Non-Blood Relative  Friends  Neighbors  Anyone Not Listed in the Non-Taxable Column </td> </tr> </table> <p style="text-align: right;"><b>Refer to RSA 86:6 for further clarification</b></p>	<b>NON-TAXABLE LEGATEES/HEIRS-AT-LAW</b> Mother/Father Grandmother/Grandfather Son/Daughter Stepson/Stepdaughter (current marriage) Legally Adopted Son/Legally Adopted Daughter (before reaching the age of majority) Husband/Wife Common Law Spouse (decreed under RSA 457:39) Grandson/Granddaughter Step grandson/Step granddaughter (current marriage) Step great grandson/Step great granddaughter (current marriage) Daughter-in-Law/Son-in-Law (if not remarried) Care of cemetery lot in NH City or Town for public, municipal purposes Public Charities [IRS 501 C (3)] Child living in homestead for 10 consecutive years prior to his/her 15th birthday	<b>TAXABLE LEGATEES/HEIRS-AT-LAW</b> Brother/Sister Aunt/Uncle Niece/Nephew Cousin Mother-in-Law/Father-in-Law Daughter-in-Law/Son-in-Law (if remarried) Divorced Wife/Divorced Husband Non-Blood Relative Friends Neighbors Anyone Not Listed in the Non-Taxable Column																							
<b>NON-TAXABLE LEGATEES/HEIRS-AT-LAW</b> Mother/Father Grandmother/Grandfather Son/Daughter Stepson/Stepdaughter (current marriage) Legally Adopted Son/Legally Adopted Daughter (before reaching the age of majority) Husband/Wife Common Law Spouse (decreed under RSA 457:39) Grandson/Granddaughter Step grandson/Step granddaughter (current marriage) Step great grandson/Step great granddaughter (current marriage) Daughter-in-Law/Son-in-Law (if not remarried) Care of cemetery lot in NH City or Town for public, municipal purposes Public Charities [IRS 501 C (3)] Child living in homestead for 10 consecutive years prior to his/her 15th birthday	<b>TAXABLE LEGATEES/HEIRS-AT-LAW</b> Brother/Sister Aunt/Uncle Niece/Nephew Cousin Mother-in-Law/Father-in-Law Daughter-in-Law/Son-in-Law (if remarried) Divorced Wife/Divorced Husband Non-Blood Relative Friends Neighbors Anyone Not Listed in the Non-Taxable Column																									
<b>WHO MUST FILE AN ESTATE TAX RETURN</b>	The executor or administrator must file a Form NH-706 Estate Tax Return if: A resident decedent has a total gross estate of \$600,000 or more, prior to and through 1997, and files a Federal Form 706; or a resident decedent has a total gross estate of \$625,000 or more through 1998 and files a Federal Form 706 (See chart below for other years); or a non-resident decedent owns real estate and/or tangible personal property in NH and files a Federal Form 706. <table style="width: 100%; border: none;"> <tr> <td style="width: 25%;"><u>Calendar Year</u></td> <td style="width: 25%;"><u>Credit Amount</u></td> <td style="width: 25%;"><u>Calendar Year</u></td> <td style="width: 25%;"><u>Credit Amount</u></td> <td style="width: 25%;"><u>IRC Section: 2035</u></td> </tr> <tr> <td>1998</td> <td>\$ 625,000</td> <td>2002 &amp; 2003</td> <td>\$ 700,000</td> <td>Effective Date 8/5/97</td> </tr> <tr> <td>1999</td> <td>\$ 650,000</td> <td>2004</td> <td>\$ 850,000</td> <td>RSA 87:1</td> </tr> <tr> <td>2000</td> <td>\$ 675,000</td> <td>2005</td> <td>\$ 950,000</td> <td></td> </tr> <tr> <td>2001</td> <td>\$ 675,000</td> <td>2006</td> <td>\$ 1,000,000</td> <td></td> </tr> </table>	<u>Calendar Year</u>	<u>Credit Amount</u>	<u>Calendar Year</u>	<u>Credit Amount</u>	<u>IRC Section: 2035</u>	1998	\$ 625,000	2002 & 2003	\$ 700,000	Effective Date 8/5/97	1999	\$ 650,000	2004	\$ 850,000	RSA 87:1	2000	\$ 675,000	2005	\$ 950,000		2001	\$ 675,000	2006	\$ 1,000,000	
<u>Calendar Year</u>	<u>Credit Amount</u>	<u>Calendar Year</u>	<u>Credit Amount</u>	<u>IRC Section: 2035</u>																						
1998	\$ 625,000	2002 & 2003	\$ 700,000	Effective Date 8/5/97																						
1999	\$ 650,000	2004	\$ 850,000	RSA 87:1																						
2000	\$ 675,000	2005	\$ 950,000																							
2001	\$ 675,000	2006	\$ 1,000,000																							
<b>NEED HELP</b>	Call the New Hampshire Department of Revenue Administration, Audit Division at (603) 271-2580, Monday through Friday, 8:00 am - 4:30 pm. All written correspondence to the Department should include the name of the estate, federal employer identification number or social security number, the name of the contact person, and a day time telephone number.																									
<b>NEED FORMS</b>	To obtain additional forms or forms not contained in this booklet, please call (603) 271-2192. Copies of the state tax forms may also be obtained from our web site at <a href="http://www.state.nh.us/revenue">www.state.nh.us/revenue</a> , by coming to the Department of Revenue Administration, 45 Chenell Drive, Concord, NH 03301 or by visiting any of the 21 State Depository Libraries located throughout the State.																									



NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**LEGACY, SUCCESSION AND ESTATES**  
**REPORT OF GIFTS, TRANSFERS, JOINT TENANCIES AND TRUSTS**

<b>STEP 1</b> Please Print or Type	DECEDENT'S LAST NAME	FIRST NAME	MIDDLE INITIAL	DECEDENT'S SSN	DATE OF DEATH	
	DOMICILE AT DATE OF DEATH	STREET	CITY/TOWN	STATE	ZIP CODE	
	EXECUTOR, ADMINISTRATOR OR JOINT TENANTS LAST NAME			FIRST NAME	MIDDLE INITIAL	EXECUTOR, ADMINISTRATOR OR JOINT TENANTS SSN OR FEIN
	EXECUTOR, ADMINISTRATOR OR JOINT TENANT ADDRESS: STREET			CITY/TOWN	STATE	ZIP CODE

**STEP 2**  
Type of Filing

INITIAL       AMENDED

**STEP 3**  
Property

**Gifts and Transfers of Real and Personal Property Valued Over \$1000. If NONE, so state.**

Property Description	Fair Market Value Of Property At Date of Death	Name and Address of Transferee	Transferee Relationship To Decedent	Date of Transfer		
				Mo	Day	Year
1	\$					
2	\$					
3	\$					
4	\$					
5	\$					

**STEP 4**  
Joint Property

**Real And Personal Property Held In Joint Tenancies With Decedent At Time Of Death. If NONE, so state.**

Property Description	Fair Market Value Of Property At Date of Death	Name and Address of Transferee	Transferee Relationship To Decedent	Date of Transfer		
				Mo	Day	Year
1	\$					
2	\$					
3	\$					
4	\$					
5	\$					

**STEP 5**  
Trust

**If real or personal property is held in trust, attach a completed copy of the trust and Form AU-101-C, Trust Report to this document. File the copy of the Trust and Form AU-101-C only with the New Hampshire Department of Revenue Administration.**

**STEP 6**  
NH Tax Obligations

Are you required to file a New Hampshire Legacy and Succession Tax return (see instructions)? YES  NO

Are you required to file a New Hampshire Estate Tax return (see instructions)? YES  NO

**STEP 7**  
Signatures

Under penalties of perjury, I declare that I have examined this form and to the best of my belief it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.

FOR DRA USE ONLY	SIGNATURE _____ DATE _____	SIGNATURE OF PAID PREPARER OTHER THAN EXECUTOR/ADMINISTRATOR _____ DATE _____
	Serving in the Capacity of: <input type="checkbox"/> Executor <input type="checkbox"/> Administrator <input type="checkbox"/> Joint Tenant	PREPARER'S TAX IDENTIFICATION NUMBER _____
		PREPARER'S ADDRESS _____
		CITY/TOWN, STATE & ZIP CODE _____

Mail to: Applicable County Probate Office of the decedents residence and the New Hampshire Department of Revenue Administration. See instructions for address.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**LEGACY, SUCCESSION AND ESTATES**  
**REPORT OF GIFTS, TRANSFERS, JOINT TENANCIES AND TRUSTS**  
INSTRUCTIONS

<b>WHO MUST FILE</b>	Every executor, administrator, joint tenant or custodian and trustee must file a report of gifts, transfers, joint tenancies and trust report.																									
<b>WHEN TO FILE</b>	Form AU-101-B must be filed within 6 months from date of the decedent's death or within 6 months of when the petition for administration is filed with the Probate Court, whichever is later. If the DOD is after July 1, 1995, the form must also be filed with the Department of Revenue Administration.																									
<b>WHERE TO FILE</b>	<p>Mail Form AU-101-B to the Register of Probate in the county in which the decedent resided at date of death and to the Department of Revenue Administration, Audit Division, PO Box 457, Concord, NH 03302-0457.</p> <table border="0"> <tr> <td>Belknap County Probate Court PO Box 1343 Laconia, NH 03247-1343</td> <td>Grafton County Probate Court RR #1 Box 65-C North Haverhill, NH 03774-9700</td> <td>Rockingham County Probate Court PO Box 789 Kingston, NH 03848-0789</td> </tr> <tr> <td>Carroll County Probate Court PO Box 0419 Ossipee, NH 03864</td> <td>Hillsborough County Probate Court PO Box P Nashua, NH 03061</td> <td>Strafford County Probate Court County Farm Road, PO Box 799 Dover, NH 03821-0799</td> </tr> <tr> <td>Cheshire County Probate Court 12 Court Street Keene, NH 03431-3499</td> <td>Merrimack County Probate Court 163 North Main Street Concord, NH 03301</td> <td>Sullivan County Probate Court PO Box 417 Newport, NH 03773</td> </tr> <tr> <td>Coos County Probate Court 55 School Street, Suite 104 Lancaster, NH 03584</td> <td colspan="2" style="text-align: center;"><b>FASCIMILE FORMS ARE NOT ACCEPTED</b></td> </tr> </table>	Belknap County Probate Court PO Box 1343 Laconia, NH 03247-1343	Grafton County Probate Court RR #1 Box 65-C North Haverhill, NH 03774-9700	Rockingham County Probate Court PO Box 789 Kingston, NH 03848-0789	Carroll County Probate Court PO Box 0419 Ossipee, NH 03864	Hillsborough County Probate Court PO Box P Nashua, NH 03061	Strafford County Probate Court County Farm Road, PO Box 799 Dover, NH 03821-0799	Cheshire County Probate Court 12 Court Street Keene, NH 03431-3499	Merrimack County Probate Court 163 North Main Street Concord, NH 03301	Sullivan County Probate Court PO Box 417 Newport, NH 03773	Coos County Probate Court 55 School Street, Suite 104 Lancaster, NH 03584	<b>FASCIMILE FORMS ARE NOT ACCEPTED</b>														
Belknap County Probate Court PO Box 1343 Laconia, NH 03247-1343	Grafton County Probate Court RR #1 Box 65-C North Haverhill, NH 03774-9700	Rockingham County Probate Court PO Box 789 Kingston, NH 03848-0789																								
Carroll County Probate Court PO Box 0419 Ossipee, NH 03864	Hillsborough County Probate Court PO Box P Nashua, NH 03061	Strafford County Probate Court County Farm Road, PO Box 799 Dover, NH 03821-0799																								
Cheshire County Probate Court 12 Court Street Keene, NH 03431-3499	Merrimack County Probate Court 163 North Main Street Concord, NH 03301	Sullivan County Probate Court PO Box 417 Newport, NH 03773																								
Coos County Probate Court 55 School Street, Suite 104 Lancaster, NH 03584	<b>FASCIMILE FORMS ARE NOT ACCEPTED</b>																									
<b>STEP 1</b>	Type or print the name of the decedent, the decedent's social security number, the date of death, the domicile of the decedent at date of death, the applicable NH county and the NH probate number. Type or Print Executor, Administrator or Joint Tenant name, social security number or Federal ID number and address.																									
<b>STEP 2</b>	Check the appropriate box to indicate whether this is an initial or amended filing.																									
<b>STEP 3</b>	List all property having a value over \$1000 which transferred upon the death of the decedent or which the decedent gifted or transferred within 2 years of death. If <b>NONE</b> , so state.																									
<b>STEP 4</b>	List all real and personal property held jointly with the decedent at time of death. If <b>NONE</b> , so state.																									
<b>STEP 5</b>	Real and personal property held in trust at the time of death must be reported to the Department of Revenue Administration on a separate schedule, Form AU-101-C, Trust Report.																									
<b>STEP 6</b>	Indicate if you are required to file either or both a New Hampshire Legacy & Succession Tax return or Estate Tax return by marking yes or no in the proper box. See both "who must file" sections below.																									
<b>STEP 7</b>	This form must be signed in ink and dated. Indicate whether the signature is of the executor, administrator or joint tenant. If completed by a paid preparer, the preparer must also sign in ink and date the form.																									
<b>WHO MUST FILE A LEGACY AND SUCCESSION TAX RETURN</b>	<p>The executor or administrator must file a <b>LEGACY and SUCCESSION TAX RETURN</b> for the estate of a decedent if a tax liability occurs. A tax liability occurs when a bequest, joint transfer, and transfer within two years of death or the rest and residue is granted to a taxable legatee. <b>You are only required to file a Form DP-145 tax return if there is a taxable legatee(s) or heir(s).</b> The following table lists taxable and non-taxable legatees or heirs:</p> <table border="0"> <tr> <td style="vertical-align: top;"> <p><b>NON-TAXABLE LEGATEES/HEIRS-AT-LAW</b></p> <ul style="list-style-type: none"> <li>Mother/Father</li> <li>Grandmother/Grandfather</li> <li>Son/Daughter</li> <li>Stepson/Stepdaughter (current marriage)</li> <li>Legally Adopted Son/Legally Adopted Daughter (before reaching the age of majority)</li> <li>Husband/Wife</li> <li>Common Law Spouse (decreed under RSA 457:39)</li> <li>Grandson/Granddaughter</li> <li>Step grandson/Step granddaughter (current marriage)</li> <li>Step great grandson/Step great granddaughter (current marriage)</li> <li>Daughter-in-Law/Son-in-Law (if not remarried)</li> <li>Care of cemetery lot in NH</li> <li>City or Town for public, municipal purposes</li> <li>Public Charities [IRS 501 C (3)]</li> <li>Child living in homestead for 10 consecutive years prior to his/her 15th birthday</li> </ul> </td> <td style="vertical-align: top;"> <p><b>TAXABLE LEGATEES/HEIRS-AT-LAW</b></p> <ul style="list-style-type: none"> <li>Brother/Sister</li> <li>Aunt/Uncle</li> <li>Niece/Nephew</li> <li>Cousin</li> <li>Mother-in-Law/Father-in-Law</li> <li>Daughter-in-Law/Son-in-Law (if remarried)</li> <li>Divorced Wife/Divorced Husband</li> <li>Non-Blood Relative</li> <li>Friends</li> <li>Neighbors</li> <li>Anyone Not Listed in the Non-Taxable Column</li> </ul> </td> </tr> </table> <p style="text-align: right;"><b>Refer to RSA 86:6 for further clarification</b></p>	<p><b>NON-TAXABLE LEGATEES/HEIRS-AT-LAW</b></p> <ul style="list-style-type: none"> <li>Mother/Father</li> <li>Grandmother/Grandfather</li> <li>Son/Daughter</li> <li>Stepson/Stepdaughter (current marriage)</li> <li>Legally Adopted Son/Legally Adopted Daughter (before reaching the age of majority)</li> <li>Husband/Wife</li> <li>Common Law Spouse (decreed under RSA 457:39)</li> <li>Grandson/Granddaughter</li> <li>Step grandson/Step granddaughter (current marriage)</li> <li>Step great grandson/Step great granddaughter (current marriage)</li> <li>Daughter-in-Law/Son-in-Law (if not remarried)</li> <li>Care of cemetery lot in NH</li> <li>City or Town for public, municipal purposes</li> <li>Public Charities [IRS 501 C (3)]</li> <li>Child living in homestead for 10 consecutive years prior to his/her 15th birthday</li> </ul>	<p><b>TAXABLE LEGATEES/HEIRS-AT-LAW</b></p> <ul style="list-style-type: none"> <li>Brother/Sister</li> <li>Aunt/Uncle</li> <li>Niece/Nephew</li> <li>Cousin</li> <li>Mother-in-Law/Father-in-Law</li> <li>Daughter-in-Law/Son-in-Law (if remarried)</li> <li>Divorced Wife/Divorced Husband</li> <li>Non-Blood Relative</li> <li>Friends</li> <li>Neighbors</li> <li>Anyone Not Listed in the Non-Taxable Column</li> </ul>																							
<p><b>NON-TAXABLE LEGATEES/HEIRS-AT-LAW</b></p> <ul style="list-style-type: none"> <li>Mother/Father</li> <li>Grandmother/Grandfather</li> <li>Son/Daughter</li> <li>Stepson/Stepdaughter (current marriage)</li> <li>Legally Adopted Son/Legally Adopted Daughter (before reaching the age of majority)</li> <li>Husband/Wife</li> <li>Common Law Spouse (decreed under RSA 457:39)</li> <li>Grandson/Granddaughter</li> <li>Step grandson/Step granddaughter (current marriage)</li> <li>Step great grandson/Step great granddaughter (current marriage)</li> <li>Daughter-in-Law/Son-in-Law (if not remarried)</li> <li>Care of cemetery lot in NH</li> <li>City or Town for public, municipal purposes</li> <li>Public Charities [IRS 501 C (3)]</li> <li>Child living in homestead for 10 consecutive years prior to his/her 15th birthday</li> </ul>	<p><b>TAXABLE LEGATEES/HEIRS-AT-LAW</b></p> <ul style="list-style-type: none"> <li>Brother/Sister</li> <li>Aunt/Uncle</li> <li>Niece/Nephew</li> <li>Cousin</li> <li>Mother-in-Law/Father-in-Law</li> <li>Daughter-in-Law/Son-in-Law (if remarried)</li> <li>Divorced Wife/Divorced Husband</li> <li>Non-Blood Relative</li> <li>Friends</li> <li>Neighbors</li> <li>Anyone Not Listed in the Non-Taxable Column</li> </ul>																									
<b>WHO MUST FILE AN ESTATE TAX RETURN</b>	<p>The executor or administrator must file a Form NH-706 Estate Tax Return if: A resident decedent has a total gross estate of \$600,000 or more, prior to and through 1997, and files a Federal Form 706; or a resident decedent has a total gross estate of \$625,000 or more through 1998 and files a Federal Form 706 (See chart below for other years); or a non-resident decedent owns real estate and/or tangible personal property in NH and files a Federal Form 706.</p> <table border="0"> <thead> <tr> <th>Calendar Year</th> <th>Credit Amount</th> <th>Calendar Year</th> <th>Credit Amount</th> <th>IRC Section: 2035</th> </tr> </thead> <tbody> <tr> <td>1998</td> <td>\$ 625,000</td> <td>2002 &amp; 2003</td> <td>\$ 700,000</td> <td>Effective Date 8/5/97</td> </tr> <tr> <td>1999</td> <td>\$ 650,000</td> <td>2004</td> <td>\$ 850,000</td> <td>RSA 87:1</td> </tr> <tr> <td>2000</td> <td>\$ 675,000</td> <td>2005</td> <td>\$ 950,000</td> <td></td> </tr> <tr> <td>2001</td> <td>\$ 675,000</td> <td>2006</td> <td>\$ 1,000,000</td> <td></td> </tr> </tbody> </table>	Calendar Year	Credit Amount	Calendar Year	Credit Amount	IRC Section: 2035	1998	\$ 625,000	2002 & 2003	\$ 700,000	Effective Date 8/5/97	1999	\$ 650,000	2004	\$ 850,000	RSA 87:1	2000	\$ 675,000	2005	\$ 950,000		2001	\$ 675,000	2006	\$ 1,000,000	
Calendar Year	Credit Amount	Calendar Year	Credit Amount	IRC Section: 2035																						
1998	\$ 625,000	2002 & 2003	\$ 700,000	Effective Date 8/5/97																						
1999	\$ 650,000	2004	\$ 850,000	RSA 87:1																						
2000	\$ 675,000	2005	\$ 950,000																							
2001	\$ 675,000	2006	\$ 1,000,000																							
<b>NEED HELP or FORMS</b>	Call the New Hampshire Department of Revenue Administration, Audit Division at (603) 271-2580, Monday through Friday, 8:00 am - 4:30 pm. All written correspondence to the Department should include the name of the estate, federal employer identification number or social security number, the name of the contact person, and a day time telephone number. To obtain additional forms or forms not contained in this booklet, please call (603) 271-2192. Copies of the state tax forms may also be obtained from our web site at <a href="http://www.state.nh.us/revenue">www.state.nh.us/revenue</a> , by coming to the Department of Revenue Administration or by visiting any of the 21 Depository Libraries located throughout the State.																									

**LEGACY, SUCCESSION AND ESTATES  
TRUST REPORT**

<b>STEP 1</b> Please Print or Type	DECEDENT'S LAST NAME	FIRST NAME	MIDDLE INITIAL	DECEDENT'S SSN	DATE OF DEATH		
	DOMICILE AT DATE OF DEATH	STREET	CITY/TOWN	STATE	ZIP CODE	APPLICABLE NH COUNTY	NH PROBATE NUMBER
	TRUSTEE OR SUCCESSOR TRUSTEE NAME						
	STREET ADDRESS						
	CITY/TOWN		STATE		ZIP CODE		

\* All of the following information, including the fair market value, **MUST** be provided even if the legatees are non-taxable.

**STEP 2**  
Type of  
Filing

INITIAL       AMENDED

<b>STEP 3</b> Property	Property Description	Fair market Value Of Property At Date of Death	Name Beneficiary	Relationship To Decedent
1		\$		
2		\$		
3		\$		
4		\$		
5		\$		
6		\$		
7		\$		
8		\$		
9		\$		
10		\$		
11		\$		
12		\$		
13		\$		
14		\$		

**STEP 4**  
NH Tax  
Obligation

Are you required to file a New Hampshire Legacy and Succession Tax return (see instructions)? YES  NO

Are you required to file a New Hampshire Estate Tax return (see instructions)? YES  NO

**STEP 5**  
Signatures

Under penalties of perjury, I declare that I have examined this report and to the best of my belief it is true, correct and complete. If prepared by a person other than the trustee, this declaration is based on all information of which the preparer has knowledge.

FOR DRAUSE ONLY

SIGNATURE OF TRUSTEE OR SUCCESSOR TRUSTEE	DATE	SIGNATURE OF PAID PREPARER IF OTHER THAN SUCCESSOR TRUSTEE	DATE
		PREPARER'S TAX IDENTIFICATION NUMBER	
		PREPARER'S ADDRESS	
		CITY/TOWN, STATE & ZIP CODE	

NH DEPT OF REVENUE ADMINISTRATION  
MAIL AUDIT DIVISION  
TO: PO BOX 457  
CONCORD NH 03302-0457

**LEGACY, SUCCESSION AND ESTATES**

**TRUST REPORT**

INSTRUCTIONS

<b>WHO MUST FILE</b>	The successor trustee or beneficiary must file a report of all assets transferred through a trust.																									
<b>WHEN TO FILE</b>	Form AU-101-C must be filed within six (6) months from date of the decedent's death or within six (6) months of when the petition for administration is filed with the probate court, whichever is later.																									
<b>WHERE TO FILE</b>	Mail a <b>copy of the trust report and a copy of the complete trust</b> to the Department of Revenue Administration. NH Dept of Revenue Administration Audit Division PO Box 457 Concord NH 03302-0457 <b>FACSIMILE FORMS ARE NOT ACCEPTED</b>																									
<b>STEP 1</b>	Type or print the name of the decedent, the decedent's social security number and the date of death and domicile at date of death. Type or print the trustee's name and address.																									
<b>STEP 2</b>	Check the appropriate box to indicate whether this is an initial or amended filing.																									
<b>STEP 3</b>	List all trust property, the trustee, beneficiary or successor trustee name, relationship to the decedent and the property value at date of death.																									
<b>STEP 4</b>	Indicate if you are required to file either or both a New Hampshire Legacy & Succession Tax return or Estate Tax return by marking yes or no in the proper box. See both "who must file" sections below.																									
<b>STEP 5</b>	This form must be signed in ink and dated by the trustee or the successor trustee of the trust. If completed by a paid preparer the preparer must also sign in ink and date the form.																									
<b>WHO MUST FILE A LEGACY AND SUCCESSION TAX RETURN</b>	<p>The executor or administrator must file a <b>LEGACY and SUCCESSION TAX RETURN</b> for the estate of a decedent if a tax liability occurs. A tax liability occurs when a bequest, joint transfer, trust, transfer within two years of death or the rest and residue is granted to a taxable legatee. <b>You are only required to file a Form DP-145 tax return if there is a taxable legatee(s) or heir(s).</b> The following table lists taxable and non-taxable legatees or heirs:</p> <table border="0" data-bbox="451 995 1463 1478"> <tr> <td style="vertical-align: top;"> <p><b>NON-TAXABLE LEGATEES/HEIRS-AT-LAW</b></p> <ul style="list-style-type: none"> <li>Mother/Father</li> <li>Grandmother/Grandfather</li> <li>Son/Daughter</li> <li>Stepson/Stepdaughter (current marriage)</li> <li>Legally Adopted Son/Legally Adopted Daughter (before reaching the age of majority)</li> <li>Husband/Wife</li> <li>Common Law Spouse (decreed under RSA 457:39)</li> <li>Grandson/Granddaughter</li> <li>Step grandson/Step granddaughter (current marriage)</li> <li>Step great grandson/Step great granddaughter (current marriage)</li> <li>Daughter-in-Law/Son-in-Law (if not remarried)</li> <li>Care of cemetery lot in NH</li> <li>City or Town for public, municipal purposes</li> <li>Public Charities [IRS 501 C (3)]</li> <li>Child living in homestead for 10 consecutive years prior to his/her 15th birthday</li> </ul> </td> <td style="vertical-align: top; padding-left: 20px;"> <p><b>TAXABLE LEGATEES/HEIRS-AT-LAW</b></p> <ul style="list-style-type: none"> <li>Brother/Sister</li> <li>Aunt/Uncle</li> <li>Niece/Nephew</li> <li>Cousin</li> <li>Mother-in-Law/Father-in-Law</li> <li>Daughter-in-Law/Son-in-Law (if remarried)</li> <li>Divorced Wife/Divorced Husband</li> <li>Non-Blood Relative</li> <li>Friends</li> <li>Neighbors</li> <li>Anyone Not Listed in the Non-Taxable Column</li> </ul> </td> </tr> </table> <p style="text-align: right;"><b>Refer to RSA 86:6 for further clarification</b></p>	<p><b>NON-TAXABLE LEGATEES/HEIRS-AT-LAW</b></p> <ul style="list-style-type: none"> <li>Mother/Father</li> <li>Grandmother/Grandfather</li> <li>Son/Daughter</li> <li>Stepson/Stepdaughter (current marriage)</li> <li>Legally Adopted Son/Legally Adopted Daughter (before reaching the age of majority)</li> <li>Husband/Wife</li> <li>Common Law Spouse (decreed under RSA 457:39)</li> <li>Grandson/Granddaughter</li> <li>Step grandson/Step granddaughter (current marriage)</li> <li>Step great grandson/Step great granddaughter (current marriage)</li> <li>Daughter-in-Law/Son-in-Law (if not remarried)</li> <li>Care of cemetery lot in NH</li> <li>City or Town for public, municipal purposes</li> <li>Public Charities [IRS 501 C (3)]</li> <li>Child living in homestead for 10 consecutive years prior to his/her 15th birthday</li> </ul>	<p><b>TAXABLE LEGATEES/HEIRS-AT-LAW</b></p> <ul style="list-style-type: none"> <li>Brother/Sister</li> <li>Aunt/Uncle</li> <li>Niece/Nephew</li> <li>Cousin</li> <li>Mother-in-Law/Father-in-Law</li> <li>Daughter-in-Law/Son-in-Law (if remarried)</li> <li>Divorced Wife/Divorced Husband</li> <li>Non-Blood Relative</li> <li>Friends</li> <li>Neighbors</li> <li>Anyone Not Listed in the Non-Taxable Column</li> </ul>																							
<p><b>NON-TAXABLE LEGATEES/HEIRS-AT-LAW</b></p> <ul style="list-style-type: none"> <li>Mother/Father</li> <li>Grandmother/Grandfather</li> <li>Son/Daughter</li> <li>Stepson/Stepdaughter (current marriage)</li> <li>Legally Adopted Son/Legally Adopted Daughter (before reaching the age of majority)</li> <li>Husband/Wife</li> <li>Common Law Spouse (decreed under RSA 457:39)</li> <li>Grandson/Granddaughter</li> <li>Step grandson/Step granddaughter (current marriage)</li> <li>Step great grandson/Step great granddaughter (current marriage)</li> <li>Daughter-in-Law/Son-in-Law (if not remarried)</li> <li>Care of cemetery lot in NH</li> <li>City or Town for public, municipal purposes</li> <li>Public Charities [IRS 501 C (3)]</li> <li>Child living in homestead for 10 consecutive years prior to his/her 15th birthday</li> </ul>	<p><b>TAXABLE LEGATEES/HEIRS-AT-LAW</b></p> <ul style="list-style-type: none"> <li>Brother/Sister</li> <li>Aunt/Uncle</li> <li>Niece/Nephew</li> <li>Cousin</li> <li>Mother-in-Law/Father-in-Law</li> <li>Daughter-in-Law/Son-in-Law (if remarried)</li> <li>Divorced Wife/Divorced Husband</li> <li>Non-Blood Relative</li> <li>Friends</li> <li>Neighbors</li> <li>Anyone Not Listed in the Non-Taxable Column</li> </ul>																									
<b>WHO MUST FILE AN ESTATE TAX RETURN</b>	<p>The executor or administrator must file a Form NH-706 Estate Tax Return if: A resident decedent has a total gross estate of \$600,000 or more, prior to and through 1997, and files a Federal Form 706; or a resident decedent has a total gross estate of \$625,000 or more through 1998 and files a Federal Form 706 (See chart below for other years); or a non-resident decedent owns real estate and/or tangible personal property in NH and files a Federal Form 706.</p> <table border="0" data-bbox="240 1593 1463 1724"> <tr> <td style="text-align: center;"><u>Calendar Year</u></td> <td style="text-align: center;"><u>Credit Amount</u></td> <td style="text-align: center;"><u>Calendar Year</u></td> <td style="text-align: center;"><u>Credit Amount</u></td> <td style="text-align: center;">IRC Section: 2035</td> </tr> <tr> <td style="text-align: center;">1998</td> <td style="text-align: center;">\$ 625,000</td> <td style="text-align: center;">2002 &amp; 2003</td> <td style="text-align: center;">\$ 700,000</td> <td style="text-align: center;">Effective Date 8/5/97</td> </tr> <tr> <td style="text-align: center;">1999</td> <td style="text-align: center;">\$ 650,000</td> <td style="text-align: center;">2004</td> <td style="text-align: center;">\$ 850,000</td> <td style="text-align: center;">RSA 87:1</td> </tr> <tr> <td style="text-align: center;">2000</td> <td style="text-align: center;">\$ 675,000</td> <td style="text-align: center;">2005</td> <td style="text-align: center;">\$ 950,000</td> <td></td> </tr> <tr> <td style="text-align: center;">2001</td> <td style="text-align: center;">\$ 675,000</td> <td style="text-align: center;">2006</td> <td style="text-align: center;">\$ 1,000,000</td> <td></td> </tr> </table>	<u>Calendar Year</u>	<u>Credit Amount</u>	<u>Calendar Year</u>	<u>Credit Amount</u>	IRC Section: 2035	1998	\$ 625,000	2002 & 2003	\$ 700,000	Effective Date 8/5/97	1999	\$ 650,000	2004	\$ 850,000	RSA 87:1	2000	\$ 675,000	2005	\$ 950,000		2001	\$ 675,000	2006	\$ 1,000,000	
<u>Calendar Year</u>	<u>Credit Amount</u>	<u>Calendar Year</u>	<u>Credit Amount</u>	IRC Section: 2035																						
1998	\$ 625,000	2002 & 2003	\$ 700,000	Effective Date 8/5/97																						
1999	\$ 650,000	2004	\$ 850,000	RSA 87:1																						
2000	\$ 675,000	2005	\$ 950,000																							
2001	\$ 675,000	2006	\$ 1,000,000																							
<b>NEED HELP</b>	Call the New Hampshire Department of Revenue Administration, Audit Division at (603) 271-2580, Monday through Friday, 8:00 am - 4:30 pm. All written correspondence to the Department should include the name of the estate, federal employer identification number or social security number, the name of the contact person, and a day time telephone number.																									
<b>NEED FORMS</b>	To obtain additional forms or forms not contained in this booklet, please call (603) 271-2192. Copies of the state tax forms may also be obtained from our web site at <a href="http://www.state.nh.us/revenue">www.state.nh.us/revenue</a> , by coming to the Department of Revenue Administration, 45 Chenell Drive, Concord, NH 03301 or by visiting any of the 21 State Depository Libraries located throughout the State.																									