

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

STEP 1 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

Serving in the Capacity of:

Executor Administrator Joint Tenant

SIGNATURE OF PAID PREPARER OTHER THAN EXECUTOR/ADMINISTRATOR DATE

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

WHO MUST FILE	Every executor, administrator, joint tenant or custodian and trustee must file a report of gifts, transfers, joint tenancies and trust report.																									
WHEN TO FILE	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.																									
WHERE TO FILE	<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>Stafford 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> </table> <p>Coos County Probate Court 55 School Street, Suite 104 Lancaster, NH 03584</p> <p style="text-align: center;">FASCIMILE FORMS ARE NOT ACCEPTED</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	Stafford 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																
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STEP 1	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.																									
STEP 2	Check the appropriate box to indicate whether this is an initial or amended filing.																									
STEP 3	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 NONE , so state.																									
STEP 4	List all real and personal property held jointly with the decedent at time of death. If NONE , so state.																									
STEP 5	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.																									
STEP 6	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.																									
STEP 7	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.																									
WHO MUST FILE A LEGACY AND SUCCESSION TAX RETURN	<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, and transfer within two years of death or the rest and residue is granted to a taxable legatee. You are only required to file a Form DP-145 tax return if there is a taxable legatee(s) or heir(s). The following table lists taxable and non-taxable legatees or heirs:</p> <table border="0"> <tr> <td style="vertical-align: top;"> NON-TAXABLE LEGATEES/HEIRS-AT-LAW 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="vertical-align: top;"> TAXABLE LEGATEES/HEIRS-AT-LAW 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;">Refer to RSA 86:6 for further clarification</p>	NON-TAXABLE LEGATEES/HEIRS-AT-LAW 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	TAXABLE LEGATEES/HEIRS-AT-LAW 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																							
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WHO MUST FILE AN ESTATE TAX RETURN	<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"> <tr> <td><u>Calendar Year</u></td> <td><u>Credit Amount</u></td> <td><u>Calendar Year</u></td> <td><u>Credit Amount</u></td> <td>IRC Section: 2035</td> </tr> <tr> <td>1998</td> <td>\$ 625,000</td> <td>2002 & 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>	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	
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NEED HELP or FORMS	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 www.state.nh.us/revenue , by coming to the Department of Revenue Administration or by visiting any of the 21 Depository Libraries located throughout the State.																									