

**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>	<p>Mail a <b>copy of the trust report and a copy of the complete trust</b> to the Department of Revenue Administration.</p> <p>NH Dept of Revenue Administration Audit Division PO Box 457 Concord NH 03302-0457</p> <p style="text-align: center;"><b>FACSIMILE FORMS ARE NOT ACCEPTED</b></p>																									
<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" style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;"> <p style="text-align: center;"><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="width: 50%; vertical-align: top;"> <p style="text-align: center;"><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 style="text-align: center;"><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 style="text-align: center;"><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>																							
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<b>WHO MUST FILE AN ESTATE TAX RETURN</b>	<p>The executor or administrator must file a Form NH-706 Estate Tax Return if:</p> <p>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" style="width: 100%;"> <tr> <td style="width: 20%;"><u>Calendar Year</u></td> <td style="width: 20%;"><u>Credit Amount</u></td> <td style="width: 20%;"><u>Calendar Year</u></td> <td style="width: 20%;"><u>Credit Amount</u></td> <td style="width: 20%;"></td> </tr> <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> </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	
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<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.																									