

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
SCHEDULE A - SUMMARY OF ESTATE

ESTATE OF: LAST NAME	FIRST NAME	MIDDLE INITIAL	DECEDENT'S SSN
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PART I SUMMARY OF SPECIFIC BEQUESTS

	NAME OF LEGATEE	RELATIONSHIP TO DECEDENT	ITEM	VALUE OF ITEMS TO:	
				NON-TAXABLE LEGATEES	TAXABLE LEGATEES
1	_____	_____	_____	\$	\$
2	_____	_____	_____	\$	\$
3	_____	_____	_____	\$	\$
4	_____	_____	_____	\$	\$
5	_____	_____	_____	\$	\$
6	Total From Supplemental Schedule			\$	\$
7	Total Specific Bequests (Non-Taxable).....			\$	
8	Total Specific Bequests (Taxable).....				\$

PART II SUMMARY OF GIFTS, TRANSFERS, JOINT TENANCIES AND TRUSTS

	NAME OF LEGATEE	RELATIONSHIP TO DECEDENT	ITEM	VALUE OF ITEMS TO:	
				NON-TAXABLE LEGATEES OR JOINT TENANT	TAXABLE LEGATEES OR JOINT TENANT
9	_____	_____	_____	\$	\$
10	_____	_____	_____	\$	\$
11	_____	_____	_____	\$	\$
12	_____	_____	_____	\$	\$
13	_____	_____	_____	\$	\$
14	Total From Supplemental Schedule			\$	\$
15	Total Gifts, Transfers, Joint Tenancies and Trusts (Non-Taxable).....			\$	
16	Total Gifts, Transfers, Joint Tenancies and Trusts (Taxable).....				\$

PART III SUMMARY OF REST AND RESIDUE

COMPLETE THIS PART AFTER YOU HAVE COMPLETED PAGE 2 LINES 1 - 24

	NAME OF LEGATEE	RELATIONSHIP TO DECEDENT	% OF REST AND RESIDUE	REST AND RESIDUE	AMOUNT TO:	
					NON-TAXABLE LEGATEES	TAXABLE LEGATEES
17	_____	_____	_____	_____	\$	\$
18	_____	_____	_____	_____	\$	\$
19	_____	_____	_____	_____	\$	\$
20	_____	_____	_____	_____	\$	\$
21	_____	_____	_____	_____	\$	\$
22	Total From Supplemental Schedule				\$	\$
23	Total Amount of Rest & Residue (Non-Taxable).....				\$	
24	Total Amount of Rest & Residue (Taxable).....					\$

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
LEGACY AND SUCCESSION TAX RETURN
 SCHEDULE A - SUMMARY OF ESTATE INSTRUCTIONS

Complete Parts I and II before completing Form DP-145 Legacy and Succession Tax Return
 Complete Part III after completing page 2 lines 1 - 24 of Form DP-145 Legacy and Succession Tax Return

PART I SPECIFIC BEQUESTS	<p>Report all the decedent's non-taxable and taxable specific bequests granted through the Will. To complete this part, list the name of each legatee, the legatee's relationship to the decedent and the item specifically bequeathed to the legatee.</p> <p>Refer to the LEGATEE CHECKLIST under the general instructions to determine if the legatee is a taxable or non-taxable legatee. Report in the appropriate column (Non-Taxable Legatee or Taxable Legatee) the fair market value of the bequeathed item as of the date of death.</p> <p>If additional lines are necessary, attach a supplemental schedule using the same format. Enter on line 6 the totals from the supplemental schedule, if applicable. Note: A joint tenant asserting a claim of separate interest in joint ownership property shall provide an affidavit or proof as outlined in Rev. 1303.04 that the property was totally or partially his/her own.</p> <p>Enter on line 7 the total of the "Non-Taxable Legatee" column. Enter on line 8 the total of the "Taxable Legatee" column.</p>																		
PART II GIFTS, TRANSFERS, JOINT TENANCIES AND TRUSTS	<p>Report all gifts, transfers, joint tenancies and trusts as reported on the Form AU-101-B. List the name of each legatee or joint tenant, the relationship to the decedent, the item given, transferred or jointly held. Refer to the LEGATEE CHECKLIST under the general instructions to determine if the legatee/joint tenant is a taxable or non-taxable legatee. Report in the appropriate column (Non-Taxable Legatee/Joint Tenant or Taxable Legatee/Joint Tenant) the fair market value as of the date of death of the gifts, transfers, jointly held property or trusts. If additional lines are necessary, attach a supplemental schedule using the same format. Enter on line 14 the totals from the supplemental schedule, if applicable.</p> <p>Enter on line 15 the total of the "Non-Taxable Legatee/Joint Tenant" column.</p> <p>Enter on line 16 the total of the "Taxable Legatee/Joint Tenant" column.</p>																		
PART III SUMMARY OF REST AND RESIDUE	<div style="border: 1px solid black; padding: 2px; margin-bottom: 10px; text-align: center;">Complete lines 1 - 24 on Form DP-145 before completing PART III</div> <p>Report all the decedent's non-taxable and taxable rest and residue granted through the Will or granted by intestate laws. List the names of each legatee, the legatee's relationship to the decedent, and the legatee's percentage of the rest and residue. NOTE: The sum of all the legatees' percentage of rest and residue must equal 100%.</p> <p>Enter on each line in the "Rest and Residue" column the amount of Rest & Residue from Form DP-145, line 24.</p> <p>Refer to the LEGATEE CHECKLIST under the general instructions to determine whether the legatee is a taxable or non-taxable legatee. Report in the appropriate column (Non-Taxable Legatee or Taxable Legatee) the legatee's percentage of rest and residue times the amount of rest and residue.</p> <p>EXAMPLE:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">NAME</th> <th style="text-align: left;">RELATIONSHIP</th> <th style="text-align: left;">PERCENTAGE</th> <th style="text-align: left;">REST & RESIDUE</th> <th style="text-align: left;">NON-TAXABLE LEGATEE</th> <th style="text-align: left;">TAXABLE LEGATEE</th> </tr> </thead> <tbody> <tr> <td>Joe Jones</td> <td>Son</td> <td>25% x</td> <td>100,000 =</td> <td>25,000</td> <td></td> </tr> <tr> <td>John Jones</td> <td>Brother</td> <td>75% x</td> <td>100,000 =</td> <td></td> <td>75,000</td> </tr> </tbody> </table> <p>If additional lines are necessary, attach a supplemental schedule using the same format. Enter on Schedule A, line 22, the totals from the supplemental schedule, if applicable.</p> <p>Enter on Schedule A, line 23 the total of the "Non-Taxable Legatee" column.</p> <p>Enter on line 24 the total of the "Taxable Legatee" column.</p> <p>NOTE: The sum of Schedule A, line 23 and Schedule A, line 24 must equal the total amount of Rest and Residue (Form DP-145, line 24).</p>	NAME	RELATIONSHIP	PERCENTAGE	REST & RESIDUE	NON-TAXABLE LEGATEE	TAXABLE LEGATEE	Joe Jones	Son	25% x	100,000 =	25,000		John Jones	Brother	75% x	100,000 =		75,000
NAME	RELATIONSHIP	PERCENTAGE	REST & RESIDUE	NON-TAXABLE LEGATEE	TAXABLE LEGATEE														
Joe Jones	Son	25% x	100,000 =	25,000															
John Jones	Brother	75% x	100,000 =		75,000														