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**NEW HAMPSHIRE**

**Legacy and Succession**

**Tax Booklet**

This booklet contains:

**FORM DP-148**

**General Instructions**

**FORM DP-145**

**Schedule A (DP-145)**

**FORM DP-145-ES**

This booklet contains the New Hampshire State Tax forms and instructions necessary for filing the Legacy & Succession Tax Return and estimated payments.

**DUE DATE: The return is due no later than 9 months from the date of death.**

**TAXABLE CHECKLIST:** A list of taxable and non-taxable legatees has been included under the general instructions to assist you in determining who is taxable.

**DO NOT FILE A DP-145 TAX RETURN UNLESS THERE IS A TAXABLE LEGATEE(S).**

**EXTENSIONS:** To obtain an extension of time to file Form DP-145, an extension request, Form DP-148, must be filed with the department prior to the due date of the return. Please note, however, that an extension of time to file a return does not extend the time to pay the tax.

**NEED HELP OR FORMS:** Copies of forms, laws and administrative rules may be obtained from our web site at [www.revenue.nh.gov/](http://www.revenue.nh.gov/) or by contacting the Audit Division taxpayer assistance between 8:00 am to 4:30 pm at (603) 230-5030. 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.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**APPLICATION FOR 6-MONTH EXTENSION OF TIME TO FILE  
LEGACY AND SUCCESSION TAX RETURN**

FOR DRA USE ONLY

**A PROBATE COURT APPROVED EXTENSION (FORM 77-A) WILL NOT BE ACCEPTED  
AS AN EXTENSION TO FILE THE DP-145 LEGACY AND SUCCESSION TAX RETURN**

<b>IMPORTANT</b>	The NH Department of Revenue Administration requires a Form DP-148 Extension of Time to File for all Legacy and Succession Tax Return for taxpayers unable to meet the 9 month filing requirement.
<b>WHEN TO FILE</b>	This form must be filed on or before the due date of the return in order to receive a 6 month extension of time to file the return.
<b>ADDITIONAL TIME</b>	Extension requests for a period longer than 6 months must be accompanied by a letter of explanation.
<b>WHERE TO FILE</b>	The NH Department of Revenue Administration, 109 Pleasant Street, PO Box 637, Concord, NH 03302-0637.
<b>NEED HELP</b>	Call the NH Department of Revenue Administration, Audit Division at (603) 230-5030. Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.

**APPLICATION FOR 6 MONTH EXTENSION OF TIME TO FILE  
LEGACY AND SUCCESSION TAX RETURN**  
An extension of time for filing a return shall NOT extend the time for the payment of the tax due.

PLEASE PRINT OR TYPE	ESTATE OF:	LAST NAME	FIRST NAME	MIDDLE INITIAL	DECEDENT'S SSN	DATE OF DEATH
	DOMICILE AT DATE OF DEATH:	ADDRESS	CITY/TOWN	STATE	COUNTY	PROBATE NO.
	NAME OF EXECUTOR/ADMINISTRATOR:	LAST NAME	FIRST NAME	MIDDLE INITIAL	EXECUTOR/ADMINISTRATOR SSN OR FEIN	
	EXECUTOR/ADMINISTRATOR:	ADDRESS	CITY/TOWN	STATE	ZIP CODE	

**TAX PAYMENT SCHEDULE**

MAY USE WHOLE DOLLARS

1	Enter 100% of the tax determined to be due.....	\$
2	LESS: Credits and payments of estimated tax.....	\$
3	BALANCE DUE: Make check payable to: <b>State of New Hampshire</b> .....	\$

**Send remittance with this form. DO NOT USE the estimate form (DP-145 ES) when requesting an extension.**

Under penalties of perjury, I declare that I have examined this application, 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.

SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

FOR DRA USE ONLY

NH DEPT OF REVENUE ADMINISTRATION  
MAIL DOCUMENT PROCESSING DIVISION  
TO: PO BOX 637  
CONCORD NH 03302-0637

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**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</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 Will or Testament.
<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 last Will and Testament 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>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 AND SUCCESSION TAX RETURN**  
 GENERAL INSTRUCTIONS

<b>WHO MUST FILE</b>	<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"> <tr> <td style="vertical-align: top;"> <b>NON-TAXABLE LEGATEES/HEIRS</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="vertical-align: top;"> <b>TAXABLE LEGATEES/HEIRS</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</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</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
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<b>WHAT TO FILE</b>	<p>You must file the DP-145 pages 1, 2 and 3 (Schedule A) Legacy &amp; Succession Tax Return along with full payment of the tax due within 9 months from the decedent's date of death. If the return can not be filed on time, then an extension, DP-148, must be filed with full payment if a tax is due. If more than a 6 month extension is needed, then attach a letter of explanation.</p>		
<b>WHEN TO FILE</b>	<p>The Legacy and Succession Tax Return and payment is due 9 months from the decedent's date of death.</p>		
<b>WHERE TO FILE</b>	<p>NH DEPARTMENT OF REVENUE ADMINISTRATION          DOCUMENT PROCESSING DIVISION          PO BOX 637          CONCORD, NEW HAMPSHIRE 03302-0637</p> <p style="text-align: right;"><b>FACSIMILE DOCUMENTS ARE NOT ACCEPTED</b></p>		
<b>WHAT YOU WILL NEED</b>	<p>In order to complete Form DP-145, you will need the following documents:</p> <ol style="list-style-type: none"> <li>1 Copy of the Will, if one exists</li> <li>2 Form AU-101-B Report of Gifts, Transfers and Joint Tenancies and/or AU-101C, Trust Report</li> <li>3 Form AU-101 or AU-101A List of Heirs/Legatees</li> <li>4 Form AU-101C, Trust Report</li> <li>5 Form AOC-044 Inventory</li> <li>6 Accounting</li> </ol> <p>Items 1 through 3 will be furnished to the Department by the Probate Court. However you <b>must</b> attach a copy of the accounting to your return.</p>		
<b>CONFIDENTIAL INFORMATION</b>	<p>Disclosure of Social Security Numbers is mandatory under Department of Revenue Administration rules 203.01, 221.02, 221.03 and 1308.04(a). 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 a rejection of a return or application. The failure to timely file a return or application complete with Social Security Numbers may result in the imposition of civil or criminal penalties, the disallowance of claimed exemptions, exclusions, credits, deductions, or adjustments that may result in increased tax liability.</p>		
<b>EXTENSION TO FILE</b>	<p>The New Hampshire Department of Revenue Administration requires a Form DP-148, a 6 month Extension of Time to File for all Legacy and Succession Tax Returns for taxpayers unable to meet the 9 month filing requirement. The Form DP-148 must be filed with the department prior to the due date of the return in order to be considered timely. Extension requests for a period in excess of 6 months must be accompanied by a letter of explanation. <b>A Probate Court approved extension (Form 77A) will not be accepted as an extension to file the DP-145 Legacy and Succession Tax Return.</b></p>		
<b>PAYMENT OF ESTIMATED TAX</b>	<p>An executor or administrator may make an estimated payment of the tax liability using a Form DP-145-ES, Estimated Legacy and Succession Tax Payment Form.</p>		
<b>ROUNDING OFF TO WHOLE DOLLARS</b>	<p>Money items on all New Hampshire Legacy and Succession Tax forms may be rounded off to the nearest whole dollar.</p>		
<b>NEED FORMS OR HELP</b>	<p>Forms are available at each county Probate Court on our website at <a href="http://www.revenue.nh.gov/">www.revenue.nh.gov/</a> or by calling the Department's forms line (603) 230-5001, 24 hours a day, 7 days a week. For taxpayer assistance, call the New Hampshire Department of Revenue Administration, Audit Division at (603) 230-5030, Monday through Friday, 8:00 am to 4:30 pm. Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.</p>		

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**LEGACY AND SUCCESSION TAX RETURN**  
 GENERAL INSTRUCTIONS (Continued)

<b>PROBATE COURT</b>	<p>Questions regarding Probate Court documents of filing should be directed to the Probate Court in the County where the decedent resided.</p> <table data-bbox="386 260 1396 388"> <tr> <td>Belknap County</td> <td>(603) 524-0903</td> <td>Hillsborough County</td> <td>(603) 882-1231</td> </tr> <tr> <td>Carroll County</td> <td>(603) 539-4123</td> <td>Merrimack County</td> <td>(603) 224-9589</td> </tr> <tr> <td>Cheshire County</td> <td>(603) 357-7786</td> <td>Rockingham County</td> <td>(603) 642-7117</td> </tr> <tr> <td>Coos County</td> <td>(603) 788-2001</td> <td>Stratford County</td> <td>(603) 742-2550</td> </tr> <tr> <td>Grafton County</td> <td>(603) 787-6931</td> <td>Sullivan County</td> <td>(603) 863-3150</td> </tr> </table>	Belknap County	(603) 524-0903	Hillsborough County	(603) 882-1231	Carroll County	(603) 539-4123	Merrimack County	(603) 224-9589	Cheshire County	(603) 357-7786	Rockingham County	(603) 642-7117	Coos County	(603) 788-2001	Stratford County	(603) 742-2550	Grafton County	(603) 787-6931	Sullivan County	(603) 863-3150
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Grafton County	(603) 787-6931	Sullivan County	(603) 863-3150																		
<b>JOINTLY OWNED PROPERTY AND/OR BANK ACCOUNTS</b>	<p>All jointly held assets are required to be reported on the Form AU-101-B and integrated into the Form DP-145, Legacy and Succession Tax Return on page 3, Schedule A, Part II in accordance with RSA 86:8. The items reported are taxed at 100% of the date of death value unless the joint tenant stands in relation to the decedent as prescribed in RSA 86:6. Funeral, medical and last sickness expenses, as paid by the joint owner, may be deducted from the date of death balance.</p>																				
<b>AMENDED RETURNS</b>	<p>If you discover an error was made on the Form DP-145, Legacy Succession Tax Return or additional assets were discovered and/or expenses have been incurred, an amended return must be filed by completing a corrected Form DP-145. You should check item E in Step 3 of Form DP-145.</p>																				

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**LEGACY AND SUCCESSION TAX RETURN**  
LINE-BY-LINE INSTRUCTIONS

<b>STEP 1</b>	Type or print the name of the decedent, the domicile of the decedent at date of death, the decedent's social security number, the date of death, and the probate number, if applicable. Type or print the executor or administrator name, address and social security number or federal employer identification number.															
<b>STEP 2</b>	Complete this section if someone other than the executor or administrator will represent the estate on matters dealing with this tax return. <b>THE EXECUTOR OR ADMINISTRATOR MUST SIGN ON THIS LINE IN ADDITION TO SIGNING THE RETURN FOR THE POWER OF ATTORNEY TO BE EFFECTIVE.</b>															
<b>STEP 3</b>	Check yes or no for each question, A - G.															
<b>STEP 4</b>	Complete Schedule A and page 2 of the return regarding Assets of and Deductions from Probate Estate.															
<b>STEP 5</b>	<p>Line 27 Enter the amount from Page 2, line 26.</p> <p>Line 28 Enter the amount from Schedule A, line 8.</p> <p>Line 29 Enter the amount from Schedule A, line 16.</p> <p>Line 30 Enter the sum of lines 27, 28 and 29.</p>															
<b>STEP 6</b>	<p>Line 31 Multiply line 30 by the 18% tax rate and enter the amount on line 31.</p> <p>Line 32 (a) Enter the amount of estimated tax paid with Form DP-145-ES.</p> <p>(b) Enter the amount paid with Form DP-148 application for extension.</p> <p>(c) Enter the amount of tax paid under RSA 87:1, Estate Tax.</p> <p>(d) Enter any other credits and attach an explanation.</p> <p>Line 32 Enter the sum of lines 32(a), 32(b), 32(c) and 32(d).</p> <p>Line 33 Enter the amount of line 31 minus line 32.</p> <p>Line 34 (a) INTEREST. Interest is calculated on the balance of tax due (line 33) from the original due date to the date paid at the applicable rate listed below. Tax due x number of days from due date to date tax was paid x daily rate decimal equivalent.</p> $\frac{\text{Tax Due (line 33)}}{\text{Number of days}} \times \frac{\text{Number of days}}{\text{(see decimal rate below)}} = \text{Interest due} \quad \text{Enter on line 34(a).}$ <p><b>NOTE:</b> The interest rate is recomputed each year under the provisions of RSA 21-J:28, II. Applicable rates are as follows: (contact the department for applicable rates in any other year)</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>PERIOD</th> <th>RATE</th> <th>DAILY RATE DECIMAL EQUIVALENT</th> </tr> </thead> <tbody> <tr> <td>1/1/2001 - 12/31/2001</td> <td>11%</td> <td>.000301</td> </tr> <tr> <td>1/1/1999 - 12/31/2000</td> <td>10%</td> <td>.000274</td> </tr> <tr> <td>1/1/1998 - 12/31/1998</td> <td>11%</td> <td>.000301</td> </tr> <tr> <td>Prior to 1/1/98</td> <td>15%</td> <td>.000411</td> </tr> </tbody> </table> <p>(b) FAILURE TO PAY: A penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the executor/administrator fails to pay the tax when due and the failure to pay is due to willful neglect or intentional disregard of the law but without intent to defraud. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.</p> <p>(c) FAILURE TO FILE: An executor/administrator failing to timely file a complete return will be subject to a penalty equal to 5% of the tax due or \$10, whichever is greater, for each month or part thereof that the return remains unfiled or incomplete. The total amount of this penalty shall not exceed 25% of the balance of tax due or \$50, whichever is greater. Calculate this penalty starting from the original due date of the return until the date a complete return is filed.</p> <p>Line 34 Enter the sum of Lines 34(a), 34(b) and 34(c).</p>	PERIOD	RATE	DAILY RATE DECIMAL EQUIVALENT	1/1/2001 - 12/31/2001	11%	.000301	1/1/1999 - 12/31/2000	10%	.000274	1/1/1998 - 12/31/1998	11%	.000301	Prior to 1/1/98	15%	.000411
PERIOD	RATE	DAILY RATE DECIMAL EQUIVALENT														
1/1/2001 - 12/31/2001	11%	.000301														
1/1/1999 - 12/31/2000	10%	.000274														
1/1/1998 - 12/31/1998	11%	.000301														
Prior to 1/1/98	15%	.000411														
<b>STEP 7</b>	<p>Line 35 If the total tax (Line 31) plus interest and penalties (Line 34) is greater than the amount previously paid, (Line 32), then enter the balance due. If less than \$1.00, do not pay, but still file the return. Make check or money order payable to: <b>STATE OF NEW HAMPSHIRE</b>. To ensure that the check is credited to the proper account, please put the decedent's name and social security number on the check.</p> <p>Line 36 If the total tax (Line 31) plus interest and penalties (Line 34) is less than the amount previously paid, (Line 32), then you have overpaid the tax and a refund is due. Enter the amount on Line 36. Please allow 12 weeks for processing your refund.</p>															
<b>STEP 8</b>	A copy of an <b>accounting</b> must be attached to this return. The return must be dated and signed in ink by the executor or administrator. If the return was completed by a paid preparer, then the preparer must also sign and date the return. The preparer must also enter their Federal Identification Number or Preparer's Tax Identification Number and complete address.															

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**LEGACY AND SUCCESSION TAX RETURN**

**DO NOT FILE THIS RETURN UNLESS THERE IS A TAXABLE LEGATEE(S)**

FOR DRA USE ONLY

<b>STEP 1</b> <b>NAME</b> <b>ADDRESS</b> <b>SSN</b> <b>FEIN</b>	ESTATE OF: LAST NAME FIRST NAME INITIAL MIDDLE DECEDENT'S SSN DATE OF DEATH
	DOMICILE AT DATE OF DEATH: STREET CITY/TOWN STATE COUNTY PROBATE NO.
	NAME OF EXECUTOR/ADMINISTRATOR: LAST NAME FIRST NAME INITIAL MIDDLE EXECUTOR/ADMINISTRATOR SSN OR FEIN
	EXECUTOR/ADMINISTRATOR ADDRESS: STREET CITY/TOWN STATE ZIP CODE

<b>STEP 2</b> <b>POWER OF ATTORNEY</b>	Authorization is granted to the representative listed below to receive confidential tax information under RSA 21-J:14 and to act as the estate's representative before the NH Department of Revenue Administration.
	NAME OF REPRESENTATIVE: STREET CITY/TOWN STATE ZIP CODE (AREA CODE) TELEPHONE NO.
	SIGNATURE OF EXECUTOR/ADMINISTRATOR: (THIS LINE MUST BE SIGNED TO GRANT A POWER OF ATTORNEY)

<b>STEP 3</b> <b>ANSWER QUESTIONS A - G</b>		<b>YES</b>	<b>NO</b>
A	Does the decedent have a gross estate of \$600,000 or more through 1997 or \$625,000 or more through 1998, \$650,000 or more through 1999, \$675,000 or more through 2000 and 2001? If yes, a NH-706 Estate Tax Return must be filed....		
B	Were there in existence at the time of death any trusts that had been created by the decedent during his/her lifetime? If yes, a copy of all such trust instruments must be attached to this return and a Form AU-101-C must be completed.....		
C	Did the decedent, within 2 years of death, make any gifts or transfers having a total value greater than \$1000? If yes, please complete Form AU-101-B.....		
D	Was a disclaimer filed by any of the legatees? If yes, a copy of all such disclaimers must be attached to this return.....		
E	Does this return amend a previously filed Legacy and Succession Tax Return?.....		
F	Did you elect the alternate valuation? .....		
G	Did the decedent own a safety deposit box at the time of death?.....		

**STEP 4 COMPLETE SCHEDULE A AND PAGE - 2- BEFORE COMPUTNG TAX**

<b>STEP 5</b> <b>TOTAL TAX</b>	27 Taxable Portion of Rest & Residue (From Page 2, Line 26)..... 27	
	28 Specific Bequests To Taxable Legatees (From Schedule A, Line 8)..... 28	
	29 Transfers To Taxable Legatees (From Schedule A, Line 16)..... 29	
	30 <b>TOTAL TAXABLE ESTATE</b> ..... 30	
	31 NH Legacy and Succession Tax (Line 30 x 18%)..... 31	

<b>STEP 6</b> <b>FIGURE CREDITS INTEREST &amp; PENALTIES</b>	32 Credits: (a) Estimated tax paid..... 32(a)	
	(b) Tax paid with application for extension..... 32(b)	
	(c) Credits allowed under RSA 87:1..... 32(c)	
	(d) Other Credits or payments (Attach explanation)..... 32(d)	
	32 <b>TOTAL CREDITS</b> ..... 32	
	33 Balance of tax due (Line 31 less Line 32)..... 33	
	34 Additions to tax: (a) Interest..... 34(a)	
	(b) Failure to pay..... 34(b)	
	(c) Failure to file..... 34(c)	
	34 <b>TOTAL ADDITIONS TO TAX</b> ..... 34	

<b>STEP 7</b> <b>BALANCE DUE OR REFUND</b>	35 <b>Balance Due</b> (Line 33 plus Line 34) Make check payable to: State of New Hampshire..... 35	
	36 <b>Refund Due</b> (Line 32 less the sum of Line 31 and Line 34)..... 36	

**THIS RETURN MUST BE ACCOMPANIED BY AN ACCOUNTING**

**STEP 8 SIGNATURE** 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 EXECUTOR/ADMINISTRATOR	DATE	SIGNATURE OF PREPARER IF OTHER THAN EXECUTOR/ADMINISTRATOR	DATE
		PREPARER'S TAX IDENTIFICATION NUMBER	
		PREPARER'S ADDRESS	
		CITY/TOWN, STATE AND ZIP CODE	

NH DEPT OF REVENUE ADMINISTRATION  
MAIL DOCUMENT PROCESSING DIVISION  
TO: PO BOX 637  
CONCORD NH 03302-0637

**LEGACY AND SUCCESSION TAX RETURN**

Complete Schedule A, parts I and II before completing lines 1-24

**ASSETS OF PROBATE ESTATE**

1	Value of tangible personal property as of the date of death.....	1	
2	Value of real estate as of date of death.....	2	
3	Net gain/loss on sale of assets.....	3	
4	Cash deposited in savings accounts.....	4	
5	Cash deposited in checking accounts.....	5	
6	Cash on hand.....	6	
7	Notes receivable.....	7	
8	Other receivables.....	8	
9	Interest and dividends receivable as of date of death.....	9	
10	Stocks, bonds and other securities.....	10	
11	Value of other assets not listed above.....	11	
12	TOTAL GROSS ESTATE (Sum of lines 1 - 11).....	12	

**DEDUCTIONS FROM PROBATE ESTATE**

13	Funeral expenses.....	13	
14	Expenses of last sickness.....	14	
15	Taxes owed by decedent.....	15	
16	Other debts of decedent.....	16	
17	Specific bequests to non-taxable legatees (From Schedule A, line 7).....	17	
18	Specific bequests to taxable legatees (From Schedule A, line 8).....	18	
19	Expenses of administration.....	19	
20	Fiduciary and/or attorney fees.....	20	

**21 IF ORDERED BY THE WILL, LEGACY AND SUCCESSION TAXES TO BE PAID AS AN EXPENSE OF ADMINISTRATION**

21(a)	Schedule A, line 8 _____ x 18% =	
21(b)	Schedule A, line 16 _____ x 18% =	
21(c)	Total Legacy and Succession Tax deduction.....	21(c)
22	Federal Estate Tax.....	22
23	TOTAL DEDUCTIONS (Sum of lines 13 - 22).....	23
24	REST AND RESIDUE (Line 12 less line 23).....	24
25	Non-taxable portion of rest and residue (From Schedule A, Part III, line 23).....	25
26	Taxable portion of rest and residue (Line 24 less line 25).....	26



NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**LEGACY AND SUCCESSION TAX RETURN**  
 LINE-BY-LINE INSTRUCTIONS FOR PAGE 2

COMPLETE SCHEDULE A, PARTS I & II BEFORE COMPLETING LINES 1 - 24 OF PAGE 2, FORM DP-145  
 INFORMATION TO COMPLETE PAGE 2, LINES 1 - 22, SHOULD BE OBTAINED FROM THE PROBATE INVENTORY AND/OR FROM THE PROBATE ACCOUNTING

**NOTE:** An alternate value may be used as provided under section 2032 of the Internal Revenue Service Code. If you elect to use the alternate value, it must be applied to all assets.

**ASSETS  
 OF  
 PROBATE  
 ESTATE**

- Line 1 Enter the fair market value of all tangible personal property such as, automobiles, clothing, jewelry, furniture and all other personal belongings.
- Line 2 Enter the fair market value of all real estate as of the date of death. Attach a copy of any recent real estate appraisals.
- Line 3 Enter the gain or loss on the sale of assets ONLY if the Will directed that the assets be sold or if the assets were sold to pay the decedent's debts.
- Line 4 Enter the total amount of money in all savings accounts, certificates of deposit and money market accounts INDIVIDUALLY OWNED by the decedent. Joint accounts must be reported on Schedule A, Part II, Summary of Gifts, Transfers, Joint Tenancies and Trusts.
- Line 5 Enter the total amount of money in checking accounts INDIVIDUALLY OWNED by the decedent. Money in joint checking accounts must be reported on Schedule A, Part II, Summary of Gifts, Transfers, Joint Tenancies and Trusts.
- Line 6 Enter the amount of cash the decedent had on hand.
- Line 7 Enter the present value as of the date of death of the decedent's share of any promissory notes.
- Line 8 Enter the amount of any other receivables including the cash surrender value of life insurance policies with no named beneficiaries.
- Line 9 Enter the amount of interest and dividends receivable as of the date of death which has not been reported elsewhere. Interest and dividends accrued after the date of death are not taxable and should not be included.
- Line 10 Enter the fair market value as of the date of death of all stocks, bonds, or other securities.
- Line 11 Enter any other assets or additional income belonging to the decedent, which have not been reported on line 10, such as magazine subscription refunds, refunds of utility deposits and security deposits.
- Line 12 Enter the sum of lines 1 - 11.

**DEDUCTIONS  
 FROM  
 PROBATE  
 ESTATE**

- Line 13 Enter the cost of the funeral expenses including cemetery and grave site costs. Funeral, cemetery and grave site costs which were prepaid should not be included as a deduction.
- Line 14 Enter the amount paid or to be paid for outstanding medical expenses of the last sickness.
- Line 15 Enter the amount of current and/or prior year federal, state and local taxes owed by the decedent including: property taxes, interest and dividend taxes and income taxes. NOTE: Federal individual income taxes (Form 1040) owed or paid for the year of death are an allowable deduction. Federal fiduciary income taxes (Form 1041) are not an allowable deduction.
- Line 16 Enter the amount owed by the decedent for all outstanding debts, including telephone, rent, mortgage and utilities.
- Line 17 Enter the amount of specific bequests to non-taxable legatees from Schedule A, line 7.
- Line 18 Enter the amount of specific bequests to taxable legatees from Schedule A, line 8.
- Line 19 Enter the amount of expenses for administering the estate, including the bond and court related costs.
- Line 20 Enter the amount of compensation payable to the fiduciary or attorney for personal services rendered in administering the estate. In accordance with RSA 86:44, this amount may not exceed 5% of the value of the gross estate (line 12). Do not include the value of real estate, as reported on line 2, in this computation unless the Will directs the sale of the real estate or the real estate must be sold to pay debts. If the probate court approves fiduciary/attorney fees in excess of 5% then an amended return may be filed.
- Line 21 A deduction is allowed for Legacy and Succession taxes to be paid ONLY when the Will directs the estate to pay Legacy and Succession taxes. If the Will directs the payment of these taxes, then enter on line 21(a) the amount of specific bequests, from Schedule A, line 8 and multiply this amount by 18%. Enter on line 21(b) the amount of gifts, transfers, and joint tenancies, from Schedule A, line 16 and multiply this amount by 18%. Enter on line 21(c) the sum of lines 21(a) and 21(b). If the Will does not direct the payment of Legacy and Succession taxes, then enter 0 on line 21(c).
- Line 22 Enter the estate tax paid to the Internal Revenue Service per Federal Form 706, line 21.
- Line 23 Enter the sum of lines 13 - 22.
- Line 24 Enter the amount of line 12 minus line 23. This amount should be the same as the total of lines under the Rest and Residue columns on Schedule A, lines 23 & 24.

**COMPLETE SCHEDULE A, PART III BEFORE COMPLETING LINE 25**

- Line 25 Enter the non-taxable portion of the rest and residue from Schedule A, line 23.
- Line 26 Enter the amount of line 24 less line 25. This amount should be the same as the amount on line 24 of Schedule A.

**RETURN TO STEP 5 OF THE LINE BY LINE INSTRUCTIONS**

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 TO:**

	NAME OF LEGATEE	RELATIONSHIP TO DECEDENT	ITEM OR	VALUE OF ITEMS	
				NON-TAXABLE LEGATEES OR JOINT TENANT	TAXABLE LEGATEES 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		AMOUNT TO:	
			REST AND RESIDUE	REST AND RESIDUE	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

<b>PART I SPECIFIC BEQUESTS</b>	<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>																								
<b>PART II GIFTS, TRANSFERS, JOINT TENANCIES AND TRUSTS</b>	<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>																								
<b>PART III SUMMARY OF REST AND RESIDUE</b>	<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 &amp; 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><b>EXAMPLE:</b></p> <table style="width: 100%; border-collapse: collapse; margin-bottom: 10px;"> <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;"></th> <th style="text-align: left;">REST &amp; RESIDUE</th> <th style="text-align: left;">=</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%</td> <td>x</td> <td>100,000</td> <td>=</td> <td>25,000</td> <td></td> </tr> <tr> <td>John Jones</td> <td>Brother</td> <td>75%</td> <td>x</td> <td>100,000</td> <td>=</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																		

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**ESTIMATED LEGACY & SUCCESSION TAX**  
INSTRUCTIONS

<b>WHEN</b>	An estimate payment of the tax due may be made prior to 9 months from the date of death, even if the tax return is under Federal Extension. 100% of the tax due must be paid on or before 9 months from the date of death regardless of whether estimated payments are made.
<b>WHERE</b>	New Hampshire Department of Revenue Administration, PO Box 637, Concord, NH 03302-0637
<b>NEED HELP</b>	Call the New Hampshire Department of Revenue Administration, Audit Division (603) 230-5030. Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.

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NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**ESTIMATED LEGACY & SUCCESSION TAX**

FOR DRA USE ONLY

**PAYMENT FORM**  
Due: On or Before  
Nine Months From  
Date of Death

**Please Type or Print**

ESTATE OF:	LAST NAME	FIRST NAME	MIDDLE INITIAL	DECEDENT'S SSN	DATE OF DEATH
DOMICILE AT DATE OF DEATH:	ADDRESS	CITY/TOWN	STATE	COUNTY	PROBATE NUMBER
NAME OF EXECUTOR/ADMINISTRATOR:	LAST NAME	FIRST NAME	MIDDLE INITIAL	EXECUTOR/ADMINISTRATOR SSN OR FEIN	
EXECUTOR/ADMINISTRATOR:	ADDRESS TOWN	CITY/	STATE CODE	ZIP	

FOR DRA USE ONLY

NH DEPT OF REVENUE ADMINISTRATION  
MAIL DOCUMENT PROCESSING DIVISION  
TO: PO BOX 637  
CONCORD NH 03302-0637

Amount of This Payment \$

Make checks payable to: **STATE OF NEW HAMPSHIRE**  
**Enclose, but do not staple or tape, your payment**  
**with this estimate. Do not file a \$0 estimate.**

DP-145-ES  
Rev. 11/00

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NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**ESTIMATED LEGACY & SUCCESSION TAX**

FOR DRA USE ONLY

**PAYMENT FORM**  
Due: On or Before  
Nine Months From  
Date of Death

**Please Type or Print**

ESTATE OF:	LAST NAME	FIRST NAME	MIDDLE INITIAL	DECEDENT'S SSN	DATE OF DEATH
DOMICILE AT DATE OF DEATH:	ADDRESS	CITY/TOWN	STATE	COUNTY	PROBATE NUMBER
NAME OF EXECUTOR/ADMINISTRATOR:	LAST NAME	FIRST NAME	MIDDLE INITIAL	EXECUTOR/ADMINISTRATOR SSN OR FEIN	
EXECUTOR/ADMINISTRATOR:	ADDRESS	CITY/TOWN	STATE	ZIP CODE	

FOR DRA USE ONLY

NH DEPT OF REVENUE ADMINISTRATION  
MAIL DOCUMENT PROCESSING DIVISION  
TO: PO BOX 637  
CONCORD NH 03302-0637

Amount of This Payment \$

Make checks payable to: **STATE OF NEW HAMPSHIRE**  
**Enclose, but do not staple or tape, your payment**  
**with this estimate. Do not file a \$0 estimate.**

DP-145-ES  
Rev. 11/00