

## STATE OF ILLINOIS ESTATE & GENERATION SKIPPING TRANSFER TAX RETURN

**TO BE FILED ONLY IF DATE OF DEATH IS ON OR AFTER JANUARY 1, 1990.**

<b>Estate of:</b>		Date of death:	
Decedent's Address: No. & Street			
City		State	Zip Code
Decedent's Social Security Number:	Name of Illinois County with Jurisdiction over estate:		
Name of Personal Representative or Person Filing Return:		Telephone:	
Address: No. & Street			
City		State	Zip Code
Name of Preparer:		Telephone:	
Address: No. & Street			
City		State	Zip Code:

Indicate which one of the following FIVE is applicable:

1. A Federal Estate Tax Return is not required to be filed, but a Certificate of Discharge is requested.

a) Assets with taxable situs in Illinois .....	\$
b) Assets with taxable situs in another state or states .....	\$
c) TOTAL Gross Value of Decedent's Assets: .....	\$

*Attach itemized schedule of assets wherever located. Gross value means the total of the assets undiminished by mortgages, liens or other encumbrances upon such assets for which decedent was personally liable.*

2. A Federal Estate Tax Return is attached, but no Illinois Estate Tax is due. A Certificate of Discharge is requested.

- 3. A Federal Estate Tax Return is attached, and an Illinois Estate Tax is due.  
A Certificate of Discharge is requested.  
*(Complete Recapitulation and Schedule A or B, whichever is applicable.)*
- 4. This is an Amended or Supplemental Return.  
*(Complete Recapitulation and Schedule A or B, whichever is applicable, and attach copy of amended Federal Estate Tax Return or other applicable documents.)*
- 5. This is a Generation Skipping Transfer Tax Return.  
*(Attach copy of Federal Return and Supporting Documents.)*

Decedent was:	
<input type="checkbox"/> a) a resident of Illinois, Year domicile established .....	a)
<input type="checkbox"/> b) a non-resident of Illinois, Year domicile established .....	b)
<input type="checkbox"/> c) an alien, State of residence .....	c)

Due date of this Return: \_\_\_\_\_  
 If due date determined by extension of time to file Federal Estate Tax Return, check box  and attach a copy of the extension request. File a copy of approved extension request when available. This return and extension request should be filed within 9 months.

The undersigned declare, under penalties of perjury, that they have examined this return, including any and all accompanying schedules or attachments, and that they believe the same to be true and correct as to every material matter and further verify that any attached Federal Estate Tax Return and any other applicable Federal tax documents are true and corrected copies of the originals filed with the Internal Revenue Service.

The undersigned further certify that the attached Will (if decedent died testate) is a true and correct copy of the Will of the decedent.

Signature of decedent's personal representative	Title	Date
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Signature of preparer	Title	Date
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**NOTE:** All attachments must be filed with the Attorney General's copy of the return. If a Certificate of Discharge is requested, a copy of the Form 700 must be filed with the appropriate County Treasurer.

<b>SCHEDULE A - Resident Decedent's Estate - (See instructions below)</b>	
I. Net Credit Computation	
1. Total state death tax credit allowable for Federal Estate Tax purposes ..	1. \$
2. Taxes paid to other states qualifying for the state death tax credit <i>(attach evidence and computation) .....</i>	2. \$
3. Net credit remaining <i>(line 1 less line 2) .....</i>	3. \$

II. Proportionate Credit Computation	
4. a. Gross value for Federal Estate Tax purposes of decedent's estate having taxable situs in Illinois ( <i>Identify on attached Federal Estate Tax Return</i> ) .....	4a.\$
b. Gross value of decedent's estate for Federal Estate Tax purposes wherever located .....	4b.\$
c. Percent of estate having taxable situs in Illinois ( <i>line 4 (a) divided by line 4 (b)</i> ) .....	4c. %
d. Amount of credit attributable to Illinois ( <i>line 1 multiplied by line 4(c)</i> ) .....	4d.\$
III. Tax Due	
5. Tax payable to Illinois ( <i>greater of line 3 or line 4 (d)</i> ) ( <i>Also enter on line 1 in Recapitulation</i> ) .....	5. \$

*With respect to the estate of a deceased resident of this State, all property included in the gross estate of the decedent for Federal Estate Tax purposes shall have a taxable situs in this State for purposes of this Section, excepting real estate and tangible personal property physically situated in another state (including any such property held in trust).*

### **SCHEDULE B - Non-Resident or Alien Decedent's Estate (See instructions below)**

1. Total state death tax credit allowable for Federal Estate Tax Purposes .....	1. \$
2. Gross value for Federal Estate Tax purposes of decedent's estate having taxable situs in Illinois ( <i>Identify on attached Federal Estate Tax Return</i> ) .....	2. \$
3. Gross value of decedent's estate for Federal Estate Tax purposes, wherever located.....	3. \$
4. Percent of estate having taxable situs in Illinois ( <i>line 2 divided by line 3</i> ).....	4. %
5. Tax payable to Illinois ( <i>line 1 multiplied by line 4</i> ) ( <i>Also enter on line 1 in Recapitulation</i> ) .....	5. \$

*With respect to the estate of a decedent not a resident of this State but a resident of another state or territory of the United States, the property having a taxable situs in this state for purposes of this Section is only real estate and tangible personal property physically situated in this State (including any such property held in trust).*

*With respect to the estate to decedent who is not a resident of a state or territory of the United States, the property having taxable situs in this State for purposes of this Section is real estate and tangible personal property situated or having a business situs in this State (including any such property held in trust) and intangible personal property having a business situs in or evidenced by instruments physically situated in this State.*

### **SCHEDULE C - Generation Skipping Transfer Tax**

1. Maximum allowable credit for certain state taxes pursuant to Section 2604, Internal Revenue Code. ( <i>attach Federal Estate and Generation Skipping Transfer Tax Return and computations</i> ) .....	1. \$
2. Allowable generation skipping transfer state tax credit paid to other states. ( <i>attach explanation and schedule of assets identifying property which is non-taxable in Illinois</i> ). .....	2. \$
3. Illinois Generation Skipping Transfer Tax ( <i>line 1 minus line 2</i> ) .....	3. \$

## RECAPITULATION

1. Amount of tax payable to Illinois (Schedule A line 5 or Schedule B, line 5 and/or Schedule C, line 3) .....	1. \$
2. Late filing penalty (5% of tax for each month or portion thereof -maximum penalty 25%) .....	2. \$
3. Late payment penalty (1/2 of 1% of tax for each month or portion thereof -maximum penalty 25%) .....	3. \$
4. Interest at 10% per annum from 9 months after death until date of payment. ....	4. \$
5. Total Tax, penalties and interest payable (Total of lines 1, 2, 3 and 4) .....	5. \$
6. Prior Payment (attach explanation) .....	6. \$
7. Balance due (line 5 minus line 6) .....	7. \$

The estate elects to pay \$ \_\_\_\_\_ of line 1 in installments under 35 ILCS 405/6 (supply proof of acceptance by Internal Revenue Service when available of Sec. 6166 election and file IL-4350a).

## FILING AND PAYMENT INSTRUCTIONS

This return must be filed within nine (9) months of the date of death.

For Cook, DuPage, Lake and McHenry Counties, file one copy of the return with the Office of the Attorney General, Revenue Litigation Bureau, 100 West Randolph Street, 13th Floor, Chicago, Illinois 60601. For all other counties, file one copy of the return with the Office of the Attorney General, Revenue Litigation Bureau, 500 South Second Street, Springfield, Illinois 62706. An additional copy of the return, without attachments, must also be filed with the County Treasurer of the County having jurisdiction over the estate.

**ALL PAYMENTS OF ILLINOIS ESTATE TAXES, PENALTY AND INTEREST MUST BE MADE PAYABLE TO THE COUNTY TREASURER OF THE COUNTY HAVING JURISDICTION OVER THE ESTATE. IF THE DECEDENT IS A NON-RESIDENT AND HAS PROPERTY IN MORE THAN ONE COUNTY, PAYMENT OF ALL TAX SHOULD BE MADE TO THE COUNTY HAVING THE GREATEST VALUE OF PROPERTY.**

**ALL PAYMENTS MUST BE MAILED TO OR DEPOSITED WITH THE COUNTY TREASURER IN ORDER TO BE CREDITED WITH TIMELY PAYMENT.** Please Send a Copy of the County Treasurer's Receipt to: Office of the Attorney General, Revenue Litigation Bureau, 100 West Randolph Street, 13th Floor, Chicago, Illinois 60601, or the Office of the Attorney General, Revenue Litigation Bureau, 500 South Second Street, Springfield, Illinois 62706, as appropriate.