



VT Form <b>EST-191</b>	<b>ESTATE TAX RETURN</b> Resident and Nonresident
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**This form applies only to estates of decedents who died after December 31, 2015.**

**Decedent's Information**

Last Name of Decedent	First Name	Initial	Social Security Number
State of Domicile at Time of Death (Use standard 2-letter abbreviation)	Date of Death (MM DD YYYY) / /		<b>For Department Use Only</b>

**Fiduciary's Information**

Name of Fiduciary			Daytime Telephone Number
Mailing Address			<b>For Department Use Only</b>
City	State	ZIP Code	
Foreign Country (if not United States)	Email Address		

**Attorney's Information**

Name of Attorney			Daytime Telephone Number
Mailing Address			<b>For Department Use Only</b>
City	State	ZIP Code	
Foreign Country (if not United States)	Email Address		

- Check if this is an **AMENDED** return.
- Check if you filed an **EXTENSION** request previous to this filing.

**VERMONT ESTATE TAX CALCULATION**

1. Federal tentative taxable estate (from federal Form 706, Line 3a) . . . . . **1.** \_\_\_\_\_
- 2a. Federal taxable gifts  
(from federal Form 706, Line 4) . . . . . **2a.** \_\_\_\_\_
- 2b. Portion of Line 2a made within two years of date of death . . . . . **2b.** \_\_\_\_\_
3. Any deduction taken for death taxes paid to a foreign country  
(from federal Form 706, Schedule K) . . . . . **3.** \_\_\_\_\_
4. Vermont Taxable Estate (Add Lines 1, 2b, and 3) . . . . . **4.** \_\_\_\_\_
5. Exclusion (See instructions for exclusion amount.) . . . . . **5.** \_\_\_\_\_
6. Subtract Line 5 from Line 4. If negative, enter 0. . . . . **6.** \_\_\_\_\_
7. Multiply Line 6 by 16% (0.16) . . . . . **7.** \_\_\_\_\_

*(continued on next page)*

Last Name of Decedent
Social Security Number



Amount from Line 7 \_\_\_\_\_

**VERMONT APPORTIONMENT CALCULATION**

- 8. Vermont Gross Estate (See instructions) . . . . . **8.** \_\_\_\_\_
- 9. Value of gifts included on Line 2b with a Vermont situs (See instructions) . . . . . **9.** \_\_\_\_\_
- 10. Add Lines 8 and 9 . . . . . **10.** \_\_\_\_\_
- 11. Federal Gross Estate (from federal Form 706, Line 1) . . . . . **11.** \_\_\_\_\_
- 12. Total value of all gifts reported on Line 2b. . . . . **12.** \_\_\_\_\_
- 13. Add Lines 11 and 12 . . . . . **13.** \_\_\_\_\_
- 14. Divide Line 10 by Line 13 (Round to four decimal places) . . . . . **14.** \_\_\_\_\_

**TAX DUE**

- 15. Vermont Estate Tax (Multiply Line 7 by Line 14). . . . . **15.** \_\_\_\_\_
- 16. Percentage of Vermont Estate Tax due to Vermont. Enter "100.00%" or, if this is an estate of a qualifying farmer, percentage from Schedule EST-192, Line 3 . . . **16.** \_\_\_\_\_ . \_\_\_\_\_ %
- 17. Adjusted Vermont Estate Tax (Multiply Line 15 by Line 16) . . . . . **17.** \_\_\_\_\_
- 18. Prior tax payments to Vermont . . . . . **18.** \_\_\_\_\_
- 19. **REFUND.** If Line 17 is less than Line 18, subtract Line 17 from Line 18. . . . . **19.** \_\_\_\_\_
- 20. **AMOUNT DUE.** If Line 17 is more than Line 18, subtract Line 18 from Line 17. Make check payable to **Vermont Department of Taxes**. . . . . **20.** \_\_\_\_\_

<b>DECLARATION OF FIDUCIARY</b>		
I hereby certify this return is true, correct, and complete to the best of my knowledge. Preparers cannot use return information for purposes other than preparing returns.		
<b>SIGN HERE</b>	Date _____	Daytime Telephone Number _____
<input type="checkbox"/> Check here if authorizing the Vermont Department of Taxes to discuss this return and attachments with your preparer.		
<b>Preparer's Use Only</b> Preparer's Signature _____ Address _____ City, State, ZIP Code _____	Date _____	Daytime Telephone Number _____

Make checks payable to **Vermont Department of Taxes** and mail this return to:

**Vermont Department of Taxes**  
**133 State Street**  
**Montpelier, VT 05633-1401**