

Tennessee Department of Revenue

Inheritance Tax Exemption for Estates of Non-Residents

- 1. Total gross value of all assets in all jurisdictions \$ _____

- 2. Fair market value of real and tangible property with a situs in states other than TN..... \$ _____

- 3. Total gross estate if decedent were a Tennessee resident (line 1 minus line 2) \$ _____

- 4. Tennessee gross estate (See Inheritance Tax Return, page 3, Recapitulation line 10) \$ _____

- 5. Percentage of allocated exemption (line 4 divided by line 3) \$ _____

- 6. Full Exemption based on date of death \$ _____
(See Inheritance Tax Return, page 4, Inheritance Tax Computation)

- 7. Allowable exemption for non-resident estate (multiply line 5 by line 6) \$ _____
(Enter the result on page 4, line 2)