

# FORM 101S

SEND BOTH COPIES TO:  
Wisconsin Department of Revenue  
PO Box 8906  
Madison, WI 53708

## WISCONSIN SPOUSAL INHERITANCE TAX RETURN (FOR DEATHS BETWEEN JULY 1, 1982 AND DECEMBER 31, 1991)

DEPT USE ONLY

AUD # \_\_\_\_\_

1 2 3 4 5

|  |                     |                     |   |
|--|---------------------|---------------------|---|
| Estate of _____  | Date of Death _____ | Date of Birth _____ | Decedent's Social Security Number _____ |
| Address of Decedent at Date of Death (number and street) _____ | City _____          | State _____         | County _____                            |

**THIS SECTION MUST BE FULLY COMPLETED OR THE PROCESSING OF THIS RETURN WILL BE DELAYED.**

Did the decedent have any of the following documents at death:

- Will (including any codicils)?  Yes  No  
 Trust agreement(s)?  Yes  No  
 Marital property agreement(s)?  Yes  No

If the answer to any of these is "yes", a copy of the document(s) must be attached to this return. If the answer is "no", the "no" box must be checked.

Will the Closing Certificate for Fiduciaries (also called the "income closing certificate") be needed to close this estate with the Circuit Court?  Yes  No

If "yes", it is suggested that the request for that certificate and any required fiduciary income tax returns accompany this return. A copy of the inventory must accompany the request for this certificate (see instructions).

To be completed by Department after reviewing declaration of surviving spouse.

### CERTIFICATE DETERMINING NO INHERITANCE TAX

Date \_\_\_\_\_

Based upon the declaration of the surviving spouse, the Wisconsin Department of Revenue, pursuant to Section 72.30(3)(c), Wisconsin Statutes, certifies that there is no inheritance tax due in this estate.

WISCONSIN DEPARTMENT OF REVENUE

\_\_\_\_\_  
Director, Inheritance & Excise Tax Bureau

**PREPARER'S NAME** (indicate below who prepared this return)

\_\_\_\_\_  
Name (print or type)

( )

\_\_\_\_\_  
Telephone Number

**RETURN MAILING ADDRESS** - This form will be returned to the person whose name is entered below. Please print or type name and address on these three lines.

Name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

### Department Use Only

Read instructions on back of Copy 2 before signing declaration.

### DECLARATION OF SURVIVING SPOUSE

I hereby declare that I am the surviving spouse of

\_\_\_\_\_,  
who died while a resident of \_\_\_\_\_,  
County, Wisconsin, and as such ...

- I have made a diligent and careful search for property of every kind left by my deceased spouse, and
- I am the only person receiving property from my deceased spouse, except the property under \$5,000 (if any) disclosed in Schedule A on the back of Copy 2 of this form, and
- I have no knowledge of any gifts made by my deceased spouse to any individual in excess of \$10,000 in the two years immediately before death, except as disclosed in the attached statement (describe gift, date given, value, name of recipient and relationship to decedent.)

This declaration is true to the best of my knowledge and belief.

\_\_\_\_\_  
Signature of Surviving Spouse

\_\_\_\_\_  
Date

\_\_\_\_\_  
Social Security Number

# INSTRUCTIONS FOR FORM 101S

## INTRODUCTION

Form 101S is designed to simplify the reporting requirements for Wisconsin inheritance tax purposes in those estates where the surviving spouse is the only person receiving property upon a decedent's death (see exception below) and no inheritance tax will be due.

This form may be used regardless of the type of proceeding (for example, formal or informal probate, termination of joint tenancy, summary settlement, summary assignment, register of deeds form, or transfer by affidavit) used to administer the decedent's estate or to transfer property to the surviving spouse.

## WHEN THIS FORM CAN BE USED

This form may be used if the decedent died after June 30, 1982 and before January 1, 1992. July 1, and the surviving spouse, with one exception, is the only person receiving property because of the decedent's death.

**EXCEPTION:** If natural or adopted issue of a decedent receive property totalling \$5,000 or less, this form may still be used. "Issue" includes the decedent's children (including a son-in-law and daughter-in-law) and grandchildren. The property received by all issue must be described in Schedule A below.

If any of these conditions is not met, Wisconsin inheritance tax return, Form 101 or Form 101A, must be filed.

## WHERE TO GET FORMS AND INFORMATION

Information, additional forms and assistance are available at the following Department of Revenue office:

2135 Rimrock Rd.,                      or write to –  
Madison, WI                              PO Box 8906  
Phone (608) 266-2772                      Madison, WI 53708

## HOW TO PREPARE FORM 101S

Form 101S is easy to complete. Simply read the form carefully and provide all the information requested. If you indicate on Form 101S that the decedent had a will, trust agreement(s) and/or marital property agreement(s) at death, submit copies of all existing documents with Form 101S when it is filed. *If any of the information and/or documents are omitted, the processing of this form will be delayed.*

Since no inheritance tax is owed by a surviving spouse, it is not necessary to list the decedent's property passing to the surviving spouse nor any deductions (for example, funeral expenses, last illness expense, debts or administration expenses) pertaining to the decedent's estate or property.

*Be sure to file both copies of this form with the Department.*

## CERTIFICATE DETERMINING NO INHERITANCE TAX

After the Department has reviewed this form, it will stamp Copy 1 indicating that no inheritance tax is due. Copy 1 will be returned to the estate, generally within 4 weeks after Form 101S is filed.

## RELEASING JOINT PROPERTY

For deaths on or after July 1, 1982, any personal property which a surviving spouse is entitled to receive from a decedent may be transferred to the surviving spouse without obtaining the consent of the Department. Personal property includes such items as stocks, bonds, notes, mortgages, savings and checking accounts, and contents of safe deposit boxes.

## CLOSING CERTIFICATE FOR FIDUCIARIES

If this certificate is required in any Circuit Court proceeding held to close an estate, a copy of the inventory must accompany the request for this certificate.

### SCHEDULE A — PROPERTY PASSING TO

Indicate below the property passing to each issue. Remember, if the total value of all property passing to all issue exceeds, \$5,000, this form may not be used.

For inheritance tax purposes, property must be valued at its fair market value as of the decedent's death. If you have any questions regarding how to determine fair market value, please call us.

| Name of Issue | Relationship | Property Received <small>(indicate nature of property, its fair market value at decedent's death and how value determined)</small> |
|---------------|--------------|--|
|               |              |  |