

Form **401T**

**Report of Estate or Inheritance Tax Payment**

Resident or Nonresident

**Mail To:**  
 Wisconsin Department of Revenue  
 Mail Stop 5-144  
 PO Box 8906  
 Madison, WI 53708-8906

Name of Decedent (Last)		(First)	(MI)	Date of Death (MM DD YYYY)	Decedent's Social Security Number
Address of Decedent at Date of Death (Number & Street, Etc.)					Estate Federal ID Number (EIN)
City and State					County of Jurisdiction
Name of Attorney or Personal Representative					Telephone Number of Payor
Address		City		State	Zip Code

**For Payor's Use Only**

Advance Payment \$ \_\_\_\_\_ .00

To be completed by the payor when submitting an advance payment of Wisconsin estate tax prior to filing Wisconsin estate tax return (Form W706) or Wisconsin inheritance tax prior to filing Wisconsin inheritance tax return (Form 101 or Form 101A).

**For Departmental Use Only**

Additional Tax \$ \_\_\_\_\_ .00

Unpaid Balance \$ \_\_\_\_\_ .00

The amount due shown above includes interest of

\$ \_\_\_\_\_.

The amount due is payable on or before

\_\_\_\_\_.

**THIS FORM DOES NOT TAKE THE PLACE OF AN ESTATE TAX RETURN OR INHERITANCE TAX RETURN.**

Estate tax is due and payable 9 months after the decedent's death. If the estate tax as finally determined is not paid within 9 months of the decedent's death, interest is due. Interest is calculated from the date of death to the date the tax is paid at the rate of 12% per year. Interest is assessed regardless of any extension to file the return. Any person who fails to file a return by the due date is subject to a penalty of 5% of the tax due but not less than \$25 nor more than \$500. The penalty is imposed even if there is no tax due.

Inheritance tax is due and payable at the time of the decedent's death. Interest accrues on taxes owing when those taxes are not paid within one year after date of death. Interest is computed **from date of death** to the date the inheritance tax is paid. For deaths on or after May 14, 1972, the interest rate is 12% per year.

**Caution:** Returns and documents sent by private carriers must be received by the Department of Revenue on or before the due date. See form W706 instructions for Where to File.

Any payment received will first be credited against penalty and/or interest, if any, and the remainder will be applied to the tax.

If the advance payment exceeds the estate or inheritance tax as finally determined plus any interest and/or penalty, the resulting refund will be sent to the payor. **No interest will be paid on any refund.**

