

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
LEGACY, SUCCESSION AND ESTATES
LIST OF HEIRS-AT-LAW
INSTRUCTIONS

WHO MUST FILE	Form AU-101-A (when there is NO Will) must be filed by the Administrator when presenting the estate for probate. Note: When there IS a Will Form AU-101 must be filed.																									
WHEN TO FILE	This form must be filed at the time of the filing for estate administration.																									
WHERE TO FILE	MAIL IN DUPLICATE TO: THE APPLICABLE COUNTY REGISTER OF PROBATE COURT at the county in which the decedent was a resident at the time of death. Out of state decedents must file at the APPLICABLE COUNTY PROBATE COURT at the situs of the real estate located in New Hampshire. <table style="width: 100%; border: none;"> <tr> <td style="width: 33%;">Belknap County Probate Court PO Box 1343 Laconia, NH 03247-1343</td> <td style="width: 33%;">Grafton County Probate Court RR #1 Box 65-C North Haverhill, NH 03774-9700</td> <td style="width: 33%;">Rockingham County Probate Court PO Box 789 Kingston, NH 03848-0789</td> </tr> <tr> <td>Carroll County Probate Court PO Box 0419 Ossipee, NH 03864</td> <td>Hillsborough County Probate Court PO Box P Nashua, NH 03061</td> <td>Strafford County Probate Court County Farm Road, PO Box 799 Dover, NH 03821-0799</td> </tr> <tr> <td>Cheshire County Probate Court 12 Court Street Keene, NH 03431-3499</td> <td>Merrimack County Probate Court 163 North Main Street Concord, NH 03301</td> <td>Sullivan County Probate Court PO Box 417 Newport, NH 03773</td> </tr> <tr> <td>Coos County Probate Court 55 School Street, Suite 104 Lancaster, NH 03584</td> <td></td> <td></td> </tr> </table> <p style="text-align: center;">FASCIMILE FORMS ARE NOT ACCEPTED</p>	Belknap County Probate Court PO Box 1343 Laconia, NH 03247-1343	Grafton County Probate Court RR #1 Box 65-C North Haverhill, NH 03774-9700	Rockingham County Probate Court PO Box 789 Kingston, NH 03848-0789	Carroll County Probate Court PO Box 0419 Ossipee, NH 03864	Hillsborough County Probate Court PO Box P Nashua, NH 03061	Strafford County Probate Court County Farm Road, PO Box 799 Dover, NH 03821-0799	Cheshire County Probate Court 12 Court Street Keene, NH 03431-3499	Merrimack County Probate Court 163 North Main Street Concord, NH 03301	Sullivan County Probate Court PO Box 417 Newport, NH 03773	Coos County Probate Court 55 School Street, Suite 104 Lancaster, NH 03584															
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STEP 1	Type or print the name of the decedent, the decedent's social security number, the date of death, the domicile of the decedent at date of death, applicable NH county and the NH probate number. Type or print the administrator's name, social security number or federal employer identification number and address.																									
STEP 2	Check the appropriate box to indicate whether this is an initial or amended filing.																									
STEP 3	Type or print the name of the heirs-at-law, their addresses, age and their relationship to the decedent. See RSA 561.																									
STEP 4	Indicate by checking "Yes" if the children named are children of the decedent AND of the surviving spouse. If the children are the children of the decedent, but are not the children of the surviving spouse, check "No".																									
STEP 5	Indicate if you are required to file either or both a New Hampshire Legacy & Succession Tax return or Estate Tax return by marking yes or no in the proper box. See both "who must file" sections below.																									
STEP 6	This form must be dated and signed in ink by the administrator. Indicate the dates of the administrators appointment and bond. If completed by a paid preparer, the preparer must also sign in ink and date the form.																									
WHO MUST FILE A LEGACY AND SUCCESSION TAX RETURN	The executor or administrator must file a LEGACY and SUCCESSION TAX RETURN for the estate of a decedent if a tax liability occurs. A tax liability occurs when a bequest, joint transfer, trust, transfer within two years of death or the rest and residue is granted to a taxable legatee. You are only required to file a Form DP-145 tax return if there is a taxable legatee(s) or heir(s). The following table lists taxable and non-taxable legatees or heirs: <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> NON-TAXABLE LEGATEES/HEIRS-AT-LAW Mother/Father Grandmother/Grandfather Son/Daughter Stepson/Stepdaughter (current marriage) Legally Adopted Son/Legally Adopted Daughter (before reaching the age of majority) Husband/Wife Common Law Spouse (decreed under RSA 457:39) Grandson/Granddaughter Step grandson/Step granddaughter (current marriage) Step great grandson/Step great granddaughter (current marriage) Daughter-in-Law/Son-in-Law (if not remarried) Care of cemetery lot in NH City or Town for public, municipal purposes Public Charities [IRS 501 C (3)] Child living in homestead for 10 consecutive years prior to his/her 15th birthday </td> <td style="width: 50%; vertical-align: top;"> TAXABLE LEGATEES/HEIRS-AT-LAW Brother/Sister Aunt/Uncle Niece/Nephew Cousin Mother-in-Law/Father-in-Law Daughter-in-Law/Son-in-Law (if remarried) Divorced Wife/Divorced Husband Non-Blood Relative Friends Neighbors Anyone Not Listed in the Non-Taxable Column </td> </tr> </table> <p style="text-align: right;">Refer to RSA 86:6 for further clarification</p>	NON-TAXABLE LEGATEES/HEIRS-AT-LAW Mother/Father Grandmother/Grandfather Son/Daughter Stepson/Stepdaughter (current marriage) Legally Adopted Son/Legally Adopted Daughter (before reaching the age of majority) Husband/Wife Common Law Spouse (decreed under RSA 457:39) Grandson/Granddaughter Step grandson/Step granddaughter (current marriage) Step great grandson/Step great granddaughter (current marriage) Daughter-in-Law/Son-in-Law (if not remarried) Care of cemetery lot in NH City or Town for public, municipal purposes Public Charities [IRS 501 C (3)] Child living in homestead for 10 consecutive years prior to his/her 15th birthday	TAXABLE LEGATEES/HEIRS-AT-LAW Brother/Sister Aunt/Uncle Niece/Nephew Cousin Mother-in-Law/Father-in-Law Daughter-in-Law/Son-in-Law (if remarried) Divorced Wife/Divorced Husband Non-Blood Relative Friends Neighbors Anyone Not Listed in the Non-Taxable Column																							
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WHO MUST FILE AN ESTATE TAX RETURN	The executor or administrator must file a Form NH-706 Estate Tax Return if: A resident decedent has a total gross estate of \$600,000 or more, prior to and through 1997, and files a Federal Form 706; or a resident decedent has a total gross estate of \$625,000 or more through 1998 and files a Federal Form 706 (See chart below for other years); or a non-resident decedent owns real estate and/or tangible personal property in NH and files a Federal Form 706. <table style="width: 100%; border: none;"> <thead> <tr> <th style="text-align: left;">Calendar Year</th> <th style="text-align: left;">Credit Amount</th> <th style="text-align: left;">Calendar Year</th> <th style="text-align: left;">Credit Amount</th> <th style="text-align: left;">IRC Section: 2035</th> </tr> </thead> <tbody> <tr> <td>1998</td> <td>\$ 625,000</td> <td>2002 & 2003</td> <td>\$ 700,000</td> <td>Effective Date 8/5/97</td> </tr> <tr> <td>1999</td> <td>\$ 650,000</td> <td>2004</td> <td>\$ 850,000</td> <td>RSA 87:1</td> </tr> <tr> <td>2000</td> <td>\$ 675,000</td> <td>2005</td> <td>\$ 950,000</td> <td></td> </tr> <tr> <td>2001</td> <td>\$ 675,000</td> <td>2006</td> <td>\$ 1,000,000</td> <td></td> </tr> </tbody> </table>	Calendar Year	Credit Amount	Calendar Year	Credit Amount	IRC Section: 2035	1998	\$ 625,000	2002 & 2003	\$ 700,000	Effective Date 8/5/97	1999	\$ 650,000	2004	\$ 850,000	RSA 87:1	2000	\$ 675,000	2005	\$ 950,000		2001	\$ 675,000	2006	\$ 1,000,000	
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NEED HELP	Call the New Hampshire Department of Revenue Administration, Audit Division at (603) 271-2580, Monday through Friday, 8:00 am - 4:30 pm. All written correspondence to the Department should include the name of the estate, federal employer identification number or social security number, the name of the contact person, and a day time telephone number.																									
NEED FORMS	To obtain additional forms or forms not contained in this booklet, please call (603) 271-2192. Copies of the state tax forms may also be obtained from our web site at www.state.nh.us/revenue , by coming to the Department of Revenue Administration, 45 Chenell Drive, Concord, NH 03301 or by visiting any of the 21 State Depository Libraries located throughout the State.																									