



Form FR-19

GOVERNMENT OF THE DISTRICT OF COLUMBIA OFFICE OF TAX AND REVENUE

INHERITANCE TAX RETURN

FOR ESTATES OF INDIVIDUAL(S) WHO DIED ON OR BEFORE 3/31/1987

Decedent's name		Business or occupation	Date of deaths	Age
Residence (domicile) at time of death		Citizenship (nationality) at time of death	Social Security Number	
Address of decedent at time of death		Cause of death and length of last illness		
Did decedent die testate? YES <input type="checkbox"/> NO <input type="checkbox"/>	Were letters testamentary or of Administration issued for this Estate? YES <input type="checkbox"/> NO <input type="checkbox"/>		Location of Court	
Did Decedent leave a safe deposit box? If yes, give location and name of joint owner if any. YES <input type="checkbox"/> NO <input type="checkbox"/>				

List the totals of the decedent's various assets, his liabilities at death, and funeral administration expenses in the recapitulation schedule below according to the categories shown therein. The assets (and the deductions there against) passing through the control of the executor or administrator should be shown in Column 1 and those passing directly to beneficiaries should be shown in Column 2. The individual items resulting in these totals should be listed in detail in supporting schedules to be completed on Form FR-20 or on any other blank white paper. The distribution among the beneficiaries should be shown of Form FR-19A. If the estate is large enough for a federal estate tax return, a copy of such return must be filed within 16 months after death and, if filed with this return, may be accepted in lieu of such supporting schedules; however, items not taxable in the District of Columbia, such as foreign realty and life insurance payable to named beneficiaries, should not be included in the D.C. totals below. (See situs rules below and general instructions on back of (FR-19D.))

SITUS RULES: If decedent domiciled in DC: List, all assets whenever located, except real estate and tangible personal property located outside of D.C. If decedent was domiciled outside of D.C., list only real estate and tangible personalty in D.C.; list all other assets in D.C. only if such other assets are used in a sole proprietorship business or are owned by a non-citizen of United States. Tangible personal property is all property except bank accounts, notes, stocks, bonds, insurance, and other claims; such excepted assets are intangible property. For more detailed instructions, see the back of Form FR-19D. For non- D.C. decedents, also file Form FR-12.

Line	Schedule	TOTAL	CONTROL OF PERSONAL REPRESENTATIVE	PASSING DIRECTLY TO BENEFICIARIES
1	A	Real estate (If joint, include in E instead)		
2	B	Stocks and bonds (If joint, include in E instead)		
3	C	Mortgages, notes, receivable, and cash on deposit (If joint include in E instead)		
4	D	Insurance on decedent's life (<i>Do not include straight life policies paid to named beneficiaries other than estate</i>)		
5	E	Jointly-owned property		
6	F	Other miscellaneous property (If joint include in E instead)		
7	G	Transfer during decedent's life		
8	H	General powers of appointment		
9	I	Annuities and retirement funds		
10		Total gross asserts (Add Lines 1 and 9)		
11	J	Funeral and administration expenses and other unsecured debts		
12	K	Mortgages and liens and other secured debts		
13		Federal estate tax (<i>But only to extent chargeable against and payable from above assets.</i>)		
14		Total deductions (Add lines 11, 12, and 13)		
15		Net taxable assets (line 10 less line 14)		
Taxes thereon (from FR-19A) Show only those taxes reported on this return on FR-19A		Total Inheritance taxes	On Administrable taxes	On Non-Administrable taxes
FR-19 Rev 08/2013		D.C. Inheritance Tax		
		D.C. Estate Tax		

DECLARATIONS

I (we) declare under the penalties by law that this return (including pages 1, 2, and supporting schedules and statements) has been examined by me (us) and to the best of my (our) knowledge and belief is a true, complete and correct return made in good faith pursuant to the applicable provisions of the District of Columbia Inheritance and Estate Laws and regulations thereunder. **Note:** Under the provisions of the D.C. Code, sections 47-1618 and 47-1625 decedent's Social Security number must be entered in the space provided. His/her Social Security number is necessary for proper identification of his/her account with the District and will only be used for tax administration purposes.

DECLARATION OF BENEFICIARIES

That I (we) the undersigned am (are) the person (s) entitled to receive the property reported in this return, NOT UNDER THE CONTROL OF THE PERSONAL REPRESENTATIVE of the decedent.

 (Signature of Beneficiary) (Date) (Signature of Beneficiary) (Date)

DECLARATION OF PERSONAL REPRESENTATIVE

That I (we) am (are) the _____
 the Estate of this decedent and declare that this is a true and complete return as required to be made by me (us) as the duty appointed personal representative(s) the Estate of this decedent.

 (Signature of Beneficiary) (Date) (Signature of Beneficiary) (Date)

DECLARATION OF ATTORNEY OR AGENT PREPARING RETURN

Under penalties of perjury, I declare that I prepared this return for the person or persons whose signature(s) appear(s) above and that this return, including any accompany schedules and statements, is, to the best of my knowledge and belief, a true, correct and complete return based on all the information relating to the matters required to be reported in this return of which I have any knowledge.

SCHEDULES FOR COMPUTATION OF TAX

SCHEDULE I—D.C. INHERITANCE BENEFICIARIES

- CLASS A. Father, mother, husband, wife, children by blood or legally adopted children, or any other linear descendants or ancestors of the decedent.
- CLASS B. Brother and sister of the whole or half blood of the decedent. (Eliminated effective Dec 15, 1971).
- CLASS C. Any person other than those included in class A, B & D and any firm, institution, association or corporation (unless exempt under CLASS D).
- Class B become Class C for decedents dying on or after Dec. 15, 1971.
- CLASS D. Any Organization or trust whose share is exclusively for educational, charitable or religious purposes and not for profit. Class is entirely exempt.

TABLE FOR COMPUTATION OF TAX

Compute the tax on each beneficiary's share in accordance with the table below.
 If any beneficiary has previously been taxed his tax on his share in the present return must be computed by starting in the bracket in which the earlier share stopped, i.e., the tax is cumulative for each beneficiary. The best method of computing the tax in such a case is to add the present and earlier shares, compute the tax on the total, and subtract the earlier tax from such tax on the total.
 If both administrable and non administrable shares in the same return, compute the tax on the non administrable share first.

(A) Share equal to or more than	(B) Share less than	CLASS A				CLASS C				CLASS B	
		Decedent's dying before Dec. 15, 1971		Decedent's dying on or after Dec. 15, 1971		Decedent's dying before Dec. 15, 1971		Decedent's dying on or after Dec. 15, 1971		Decedent's dying before Dec. 15, 1971 only	
		Tax on amount in Column (A)	Rate of tax on excess over amount in Col. (A) Percent	Tax on amount in Column (A)	Rate of tax on excess over amount in Col. (A) Percent	Tax on amount in Column (A)	Rate of tax on excess over amount in Col. (A) Percent	Tax on amount in Column (A)	Rate of tax on excess over amount in Col. (A) Percent	Tax on amount in Column (A)	Rate of tax on excess over amount in Col. (A) Percent
-----	\$ 1,000	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$ 1,000	2,000	-----	-----	-----	-----	5	-----	5	-----	-----	-----
2,000	5,000	-----	-----	-----	-----	5	\$ 50	5	\$ 50	-----	3
5,000	25,000	-----	1	-----	1	200	5	200	5	\$ 90	3
25,000	50,000	\$ 200	1	\$ 200	2	1,200	7	1200	10	690	4
50,000	100,000	450	2	700	3	2,950	9	3,700	14	1,690	6
100,000	500,000	1,450	3	2,200	5	7,450	12	10,700	18	4,690	8
500,000	1,000,000	13,450	4	22,000	6	55,450	15	82,700	22	36,690	10
1,000,000	-----	33,450	5	52,000	8	130,450	15	192,700	23	86,690	10

SCHEDULE 2—D.C. PICK UP ESTATE TAX COMPUTATION

		D.C. Decedents	Non D.C. Decedents
1	Credit for State death taxes (line 13, page 1, Federal Form 706)	\$	\$
2	Total D.C. Inheritance taxes (both from this return and earlier returns)		
3	Total true death taxes of States of U.S. (those not based on Federal credit)		
4	Total Pick-up estate taxes of states of U.S. (those based only on Federal credit)		
5	Total of lines 2 through 4 for D.C. decedents; 2 through 3 for non D.C. decedents		
6	Line 1 and 5 (this is D.C. estate tax for D.C. decedents)	\$	\$
7	Non- D.C. Decedents Only: Gross value of D.C. assets in Federal return (1) \$ _____ Gross federal estate (2) \$ _____ Divide (1) by 2 _____ %. Multiply % by line 6		