Schedule M INH



TENNESSEE DEPARTMENT OF REVENUE INHERITANCE TAX RETURN SCHEDULE **BEQUESTS TO SURVIVING SPOUSE**

	301	(M	ARITAL DEDUCTION)	
ES	STATE OF		DECEDENT'S SOCIAL SECURITY NUMBER	
			est Property Under T.C.A. Section 67-8-315(a) inable interest property under T.C.A. Section 67-	
a.	the trust or ot	ther property is listed on Schedule	M and	
b.	the value of the trust (or other property) is entered in whole or in part as a deduction on Schedule M,			
	be excluded fr	rom the election, the executor shall	the trust (all or a fractional portion or percentage be deemed to have made an election to have such under T.C.A. Section 67-8-315 (a)(6).	
	as a deduction (or other prop	n on Schedule M, the executor sha perty). The numerator of this fracti	r property) that the executor has included in the call be considered to have made an election only as on is equal to the amount of the trust (or other property).	to a fraction of the trus
(2)	Yes ☐ No [Has the surviv	☐ ving spouse renounced the will ar	nstrue the will affecting any property interest listend elected to take a statutory interest? Yes	No 🗆
(3)		erty pass to the surviving spouse a copy of the written disclaimer o	as the result of a qualified disclaimer or settlemer r settlemer settlement contract.	nt? Yes ☐ No☐
	Item Number	Description of Int	erests Passing to Surviving Spouse	Value
L				
4	. Total			
5	. Total (From	any attached sheets)		
6	. Total (Add L	Lines 4 & 5, enter here)		
7	. Less: Fede	eral estate tax payable out of abov	e listed interests	
8	. Less: Other	r death taxes payable out of abov	e listed interests	

9. Net value of above listed interests (Subtract Lines 7 & 8 from Line 6, enter here and also on