

# South Dakota Estate Tax Return

To be filed for deaths occurring on or after July 1, 2001

*Instructions on reverse*

Is this an amended return?

**Part 1. Decedent and Personal Representative**

<b>1a</b> Decedent's first name and middle initial (and maiden name, if any)	<b>1b</b> Decedent's last name	
<b>2</b> Decedent's Social Security No.	<b>3</b> Date of birth	<b>4</b> Date of death
<b>5</b> Legal residence (domicile) at time of death		
<b>6</b> Name and address of personal representative or applicant	<b>7</b> Name and address of attorney, if applicable	
<b>8</b> County and circuit number of court where Will was probated or estate administered		

**Part 2. Computation of Tax**

<b>1.</b>	Federal gross estate.....	\$	
<b>2.</b>	Portion of federal gross estate in South Dakota per SDCL 10-40A-2 .....	\$	
<b>3.</b>	Percentage of property in South Dakota (line 2 ÷ line 1) .....	%	
<b>4.</b>	Amount of credit for state taxes on Federal Return .....	\$	
<b>5.</b>	South Dakota estate tax (line 4 multiplied by line 3) .....	\$	
<b>6.</b>	Interest due .....	\$	
<b>7.</b>	Total estate tax and interest (if any) (line 5 plus line 6) .....	\$	
<b>8.</b>	Total Amount of Previously Paid Tax.....	\$	
<b>9.</b>	Balance Due or Refund.....	\$	

Under penalty of perjury, I declare that this return, including accompanying documents, has been examined by me, and is, to the best of my knowledge and belief, true, correct and complete.

\_\_\_\_\_  
Signature of personal representative or applicant

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Preparer (other than personal representative)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Address

\_\_\_\_\_  
Phone Number

**Please attach required documents**

and mail to: SD Department of Revenue, 445 East Capitol Avenue, Pierre, SD 57501

# Instructions

A South Dakota Estate Tax Return must be filed when a resident decedent's total "gross" estate is equal to or in excess of the minimum which requires the filing of a federal estate tax return. The same requirement applies to the estate of a nonresident decedent who owned real or tangible personal property in South Dakota. Real property includes mineral interests.

The South Dakota estate tax is a pickup tax based upon the credit for state death taxes as computed on the federal estate tax return. The information from the federal estate tax return is required to complete the South Dakota Estate Tax Return.

The following documents must accompany the South Dakota Estate Tax Return:

1. A copy of the signed and dated federal estate tax return, including all schedules.
2. A copy of the Will, Trust, and/or other governing instruments.
3. Copies of the appraisals upon which the real property values are based.

## **Part 1. Decedent and Personal Representative**

Complete the top portion of the form. Note: If the decedent's property was jointly owned with a surviving spouse or other heir and no personal representative was appointed, enter the name and address of the surviving joint tenant under Number 6 "Name and address of personal representative or applicant."

## **Part 2. Computation of Tax**

**Line 1:** Enter the total "gross" estate from the Federal Form 706. For estates of nonresident decedents, **do not** enter just the percentage of property located in South Dakota on this line.

**Line 2:** Enter the total "gross" values of the decedent's property which has taxable situs in South Dakota.

**Line 3:** Calculate the percentage of the decedent's gross estate that has taxable situs in South Dakota by dividing line 2 by line 1, to four decimal places, i.e. 0.4321.

**Line 4:** Enter the total credit for state death taxes from Federal Form 706.

**Line 5:** Multiply line 4 by line 3.

**Line 6:** Enter interest, if any. Estate tax is due one year after date of death. Interest accrues at 10% per year calculated on a daily basis. SDCL 54-3-16.

Payments should be made payable to **SD State Treasurer** and sent to:  
Remittance Processing Center, PO BOX 5055, Sioux Falls, SD 57117-5055

Please mail the Estate Tax Return to:  
SD Department of Revenue, 445 East Capitol Avenue, Pierre, SD 57501-3100