



ESTATE TAX

The purpose of this publication is to provide general information regarding Estate Tax. It is not a substitute for the law or regulations

General Liability

The estate tax is a transfer tax on the estate of a resident decedent and the estate of a non-resident decedent who owns real estate or tangible personal property in West Virginia that is subject to the federal estate tax. Also subject to the tax is an estate of an alien decedent who has real estate or tangible personal property with situs in the State and intangible personal property physically present within the State. The filing requirement for a death in 1985 is an estate with a gross value exceeding \$400,000; in 1986, a gross value exceeding \$500,000; in 1987 through 1997 a gross value exceeding \$600,000; in 1998, a gross value exceeding \$625,000; in 1999, a gross value exceeding \$650,000; in 2000 and 2001, a gross value exceeding \$675,000; in 2002 and 2003, a gross value exceeding \$1,000,000; in 2004, a gross value exceeding \$1,500,000. For dates of death on or after January 1, 2005, the West Virginia Estate Tax is no longer in effect.

Filing Procedures

The personal representative of the estate is required to file the return and pay any tax due within nine months after death. A copy of the federal return must accompany the West Virginia return. Personal representative means the executor, administrator, beneficiary, or any person in actual or constructive possession of any property of the decedent.

Tax Computation

West Virginia's estate tax is the credit for State Death Taxes computed for the federal estate tax. For estates of non-residents, the tax is apportioned. Please note that where a resident decedent's estate consists of real estate or tangible personal property with situs outside of West Virginia, the tax is also apportioned.

Interest And Additions To Tax

Any tax not paid within nine months after the date of death will have interest and additions to tax added at the rates established by the West Virginia Code.

Forms

ET-76 - West Virginia Estate Tax Return is automatically forwarded by us to the representative of the estate upon filing the Appraisal and Inventory with the County Probate Authorities.

West Virginia State Tax Department
Taxpayer Services Division
P. O. Box 3784
Charleston, West Virginia 25337-3784
Telephone: (304) 558-3333
Toll free : 1-800-WVA-TAXS (1-800-982-8297)
or visit our web site:
<http://www.state.wv.us/taxdiv>
TDD service for the hearing impaired: 1-800-2TAXTDD (1-800-282-9833)