



Wyoming Department of Revenue
Excise Tax Division
122 W. 25th Street, Herschler Bldg.
Cheyenne, Wyoming 82002-0110
<http://revenue.wyo.gov>

WYOMING ESTATE TAX SUMMARY
January 01, 2005

Effective January 01, 2005, Wyoming does not have an Estate tax requirement due to the Repeal of the Federal Estate Tax law. **The following procedure applies to decedents with a date of death prior to January 01, 2005.**

The Department of Revenue has no estate tax return, per se. Estate taxes due the State of Wyoming are determined by examination of federal estate tax returns, and are billed in letter form.

The State of Wyoming's only death/succession tax (for estates of decedents whose date of death is January 1, 1983 or thereafter) can be considered a "pick-up" tax, and is equivalent to the federal credit for state death tax attributable to the State of Wyoming. For example, if an estate consists entirely of Wyoming property, the amount of tax payable is equal to the maximum allowable federal credit for state death tax. If, however, an estate consists of Wyoming property, as well as property attributable to one or more other jurisdictions, the amount of tax payable is calculated by dividing the value of the Wyoming property by the value of the federal gross estate, and then multiplying the resulting percentage by the federal credit for state death tax.

When filing a copy of a federal estate tax return with the Department of Revenue, please include all schedules and attachments, as well as a copy of the will and the death certificate (this need not be a certified copy). Also include appraisals of Wyoming property or mineral interest.

If no federal estate tax return is filed, but you need evidence that there is no tax due the State of Wyoming, please complete the attached application and return it to either of the addresses shown below. The requisite fee for a *Certificate of No Tax Due* is \$10.00; checks should be made payable to the Department of Revenue.

Estate Tax Administrator
122 West 25th Street, Herschler Building
Cheyenne, Wyoming 82002-0110
(307) 777-5200



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0-0-1101-099

IN THE MATTER OF THE ESTATE OF _____, deceased.

Social Security Number: _____

The Decedent died (intestate) (testate). _____

Date of Death: _____

Domicile at date of death (County and State): _____

Personal Representative: _____

Address: _____

Valuation of property in Wyoming: _____

Total valuation of estate wherever located: _____

Was a 706 filed: _____ yes _____ no

I, _____, (attorney)(personal representative) for the estate of _____ deceased, do hereby certify that the foregoing information is true and correct to the best of my knowledge and belief.

Attorney or Personal Representative

Dated this _____ day of _____, 20__.

State of _____

County of _____

Subscribed to and sworn before me this _____ day of _____, 20__, by

Notary Public

My Commission expires: _____