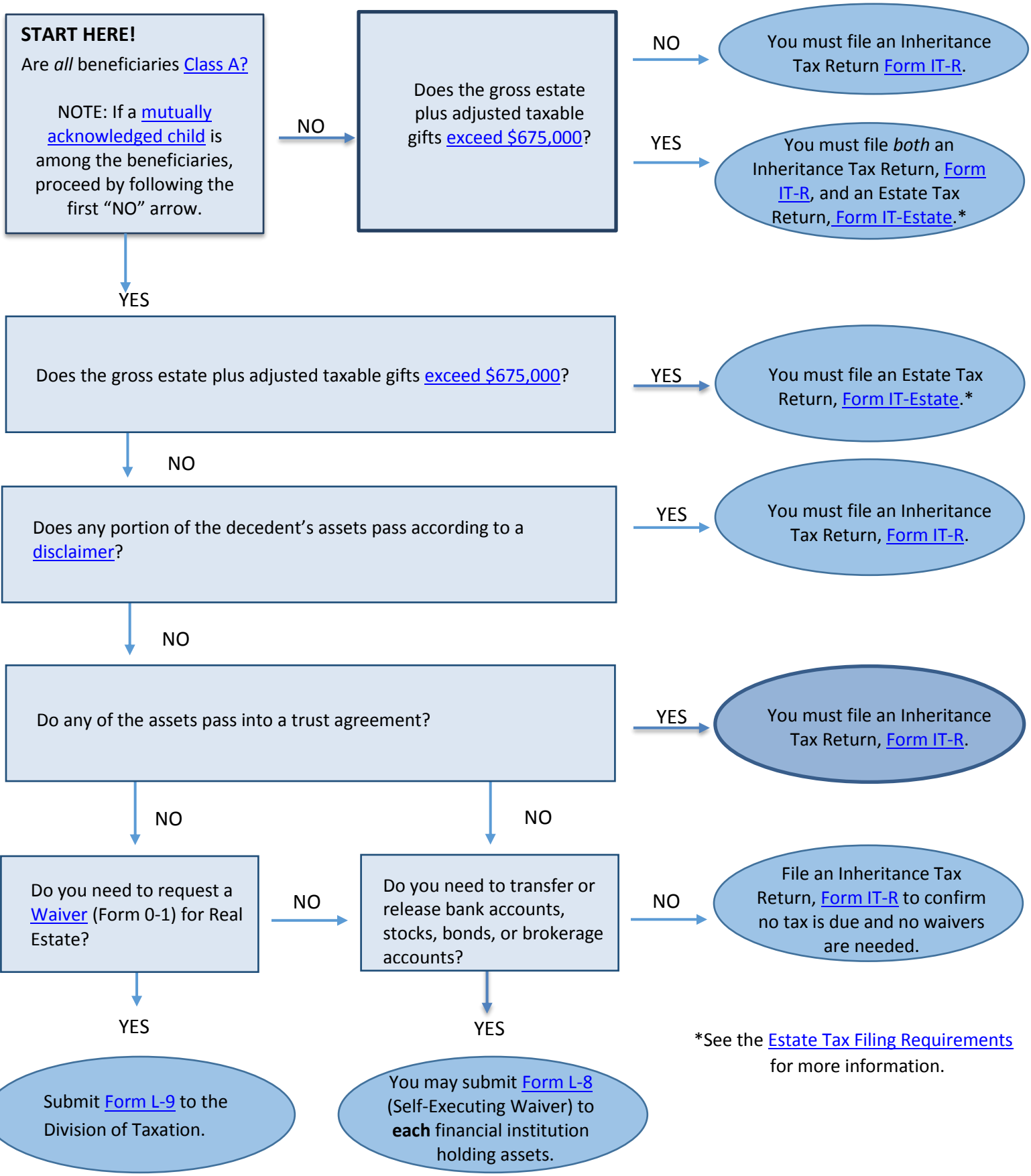
RESIDENT INHERITANCE AND ESTATE TAX FLOWCHART

USE TO DETERMINE WHICH FORM TO FILE FOR RESIDENT DECEDENT

WHO DIED BEFORE JANUARY 1, 2017



*See the Estate Tax Filing Requirements for more information.