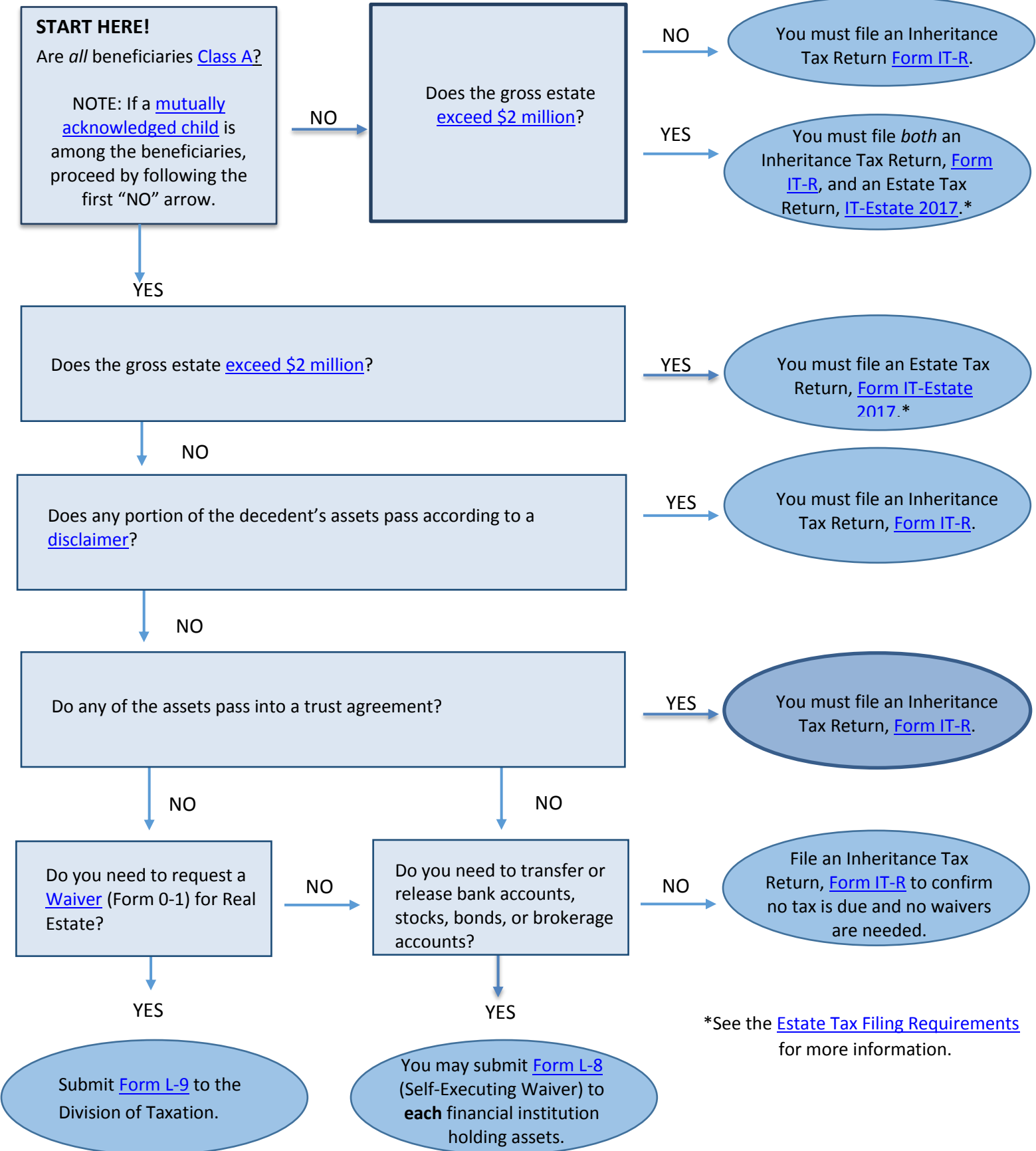




RESIDENT INHERITANCE AND ESTATE TAX FLOWCHART

USE TO DETERMINE WHICH FORM TO FILE FOR RESIDENT DECEDENT

WHO DIED ON OR AFTER JANUARY 1, 2017, BUT BEFORE JANUARY 1, 2018



*See the [Estate Tax Filing Requirements](#) for more information.