

IN THE PROBATE COURT FOR SEVIER COUNTY, TENNESSEE

**PERSONAL REPRESENTATIVE'S SWORN STATEMENT
FOR WAIVER OF FILING OF INHERITANCE TAX RETURN**

**IN RE: ESTATE OF _____, DECEASED
DOCKET NO. _____**

The undersigned, being duly sworn according to law, states to the best of his or her knowledge as follows:

1. That he or she is the personal representative of the above estate;
2. That the decedent made no gifts during his lifetime in excess of the maximum single exemption allowable free of tax under T.C.A. 67-8-104;
3. That the undersigned is making this statement for the purpose of inducing the Court to waive, under the provisions of T.C.A. 67-8-409(g), the filing of an inheritance tax return;
4. That he or she has made a diligent search of the decedent's assets and transactions;
5. That the decedent's gross estate does not exceed \$100,000.00; and
6. That the undersigned is aware that he or she is making the above statement, under penalty of perjury.

This ____ day of _____, 20__.

Personal Representative

Sworn to and subscribed before me this ____ day of _____, 20__.

Notary Public or Deputy Clerk

My Commission expires: _____

ORDER

It appearing to the Court that the gross estate of the decedent does not exceed one hundred thousand dollars (\$100,000.00) and that the decedent made no gifts during his lifetime in excess of the maximum single exemption allowable free of tax under T.C.A. 67-8-104, it is therefore, ORDERED, ADJUDGED AND DECREED that the filing of an inheritance tax return is waived.

Enter this _____ day of _____, 20__.

JUDGE