



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**NON-RESIDENT SOUTH CAROLINA PRELIMINARY  
ESTATE TAX NOTICE TO PROBATE JUDGE**  
(To be filed by personal representative, or person in possession of property -  
See instructions on reverse page.)

**ET-101**

(Rev. 5/21/02)  
3198

STATE OF SOUTH CAROLINA

COUNTY OF \_\_\_\_\_

Probate Case No: \_\_\_\_\_

Are you liable for a Federal Estate tax return or has a Federal Estate tax return been filed?  Yes  No

A COPY OF THIS RETURN MUST BE FILED WITH THE SC DEPARTMENT OF REVENUE BY THE PROBATE JUDGE WITHIN 30 DAYS AFTER RECEIPT THEREOF BY THE PROBATE COURT.

(In the case of a non-resident decedent, at such time as Exemplification or Petition for Letters of Ancillary Administration is filed with the Probate Judge, this form must be executed, in duplicate, and filed with the Probate Court by the personal representative or person in possession of real and/or tangible personal property having a situs in the State of South Carolina and owned by a non-resident decedent at date of death together with other assets of the decedent's estate regardless of situs. This form is prescribed by the South Carolina Department of Revenue for use by the Probate Judges under the provision of Section 12-16-1950, South Carolina Code of Laws, 1976, as amended.)

Decedent's first name and middle initial	Decedent's last name	Social Security Number
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Date of death	Citizenship (nationality)	Place of death
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Residence (domicile) at time of death

Name of personal representative, or person in possession of decedent's property

Address of personal representative, or person in possession of decedent's property

Name of attorney for estate

Address of attorney for estate

**APPROXIMATE VALUES OF VARIOUS CLASSES OF PROPERTY IN DECEDENT'S GROSS ESTATE**

Real Estate and/or tangible personal property having a situs in \_\_\_\_\_ County, South Carolina \$ \_\_\_\_\_

Total **GROSS** estate outside South Carolina ..... \$ \_\_\_\_\_

If there are no other assets (tangible or intangible) outside South Carolina please check here

Total value of gross estate ..... \$ \_\_\_\_\_

**AFFIDAVIT**

I declare that I have made diligent and careful search for property of every kind left by the decedent, and that this return, including accompanying statements, has been examined by me, and is, to the best of my knowledge and belief, true, correct and complete. If prepared by a person other than the personal representative, his declaration is based on all information of which he has any knowledge.

(Signature of personal representative)	(Date)
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(Signature of preparer (individual or firm) other than personal representative, or attorney signing below)	(Address)	(Date)
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**DECLARATION BY ATTORNEY - - -**

I declare that I am (the/one of the) attorney(s) listed above representing the estate, and that I am currently qualified to practice in the State of

(Signature of attorney who prepared the return)	(Date)
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**IMPORTANT**

IF A NON-RESIDENT DECEDENT'S ESTATE, INCLUDING ALL PROPERTY OWNED BOTH INSIDE AND OUTSIDE OF THE STATE OF SOUTH CAROLINA EXCEEDS THE \*APPLICABLE SPECIFIC EXEMPTION, THE ESTATE WILL BE LIABLE FOR A NON-RESIDENT SOUTH CAROLINA ESTATE TAX RETURN, FORM NO. SC706C. IN THE EVENT THAT THE DECEDENT'S GROSS ESTATE, REGARDLESS OF SITUS OF PROPERTY, IS LESS THAN THE APPLICABLE SPECIFIC EXEMPTION, THE BELOW AFFIDAVIT MUST BE EXECUTED FOR PURPOSE OF ISSUANCE OF A NONTAXABLE CLEARANCE BY THE SOUTH CAROLINA DEPARTMENT OF REVENUE. AT SUCH TIME AS THE BELOW AFFIDAVIT IS EXECUTED, THE PERSONAL REPRESENTATIVE OR PERSON IN POSSESSION OF REAL AND/OR TANGIBLE PROPERTY HAVING A SITUS IN THIS STATE AT DATE OF DECEDENT'S DEATH MUST SUBMIT TO THE PROBATE COURT, IN DUPLICATE, A LEGAL DESCRIPTION OF SUCH REAL AND/OR TANGIBLE PERSONAL PROPERTY TOGETHER WITH THE APPRAISED VALUE THEREOF, IN ORDER TO SECURE A WAIVER OF OBJECTION TO THE TRANSFER OF PROPERTY.

\* See reverse side for applicable specific exemption.

**NON-TAXABLE AFFIDAVIT**

(Applicable only in those cases where the non-resident decedent's gross estate, regardless of situs, is of a lesser amount than the applicable specific exemption.) I declare that I have made a diligent and careful search for property of every kind left by the decedent, and that the above disclosures have been examined by me, and are, to the best of my knowledge and belief, true, correct and complete and that the above named non-resident decedent's gross estate, excluding the assets unknown to me, will not exceed the applicable specific exemption.

(Signature of personal representative)	(Date)
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## ET-101 Instructions

Date of Death	Applicable Specific Exemption
January 1, 1962 - December 31, 1978	\$60,000
January 1, 1979 - June 30, 1988	120,000
July 1, 1988 - June 30, 1989	140,000
July 1, 1989 - June 30, 1990	170,000
July 1, 1990 - June 30, 1991	320,000
July 1, 1991 - thereafter	same as Federal

**Requirement of notice** - This notice must be filed with the Probate Judge for the estate of every non-resident decedent dying, seized and possessed of real and/or tangible personal property in this state regardless of the value thereof.

**Time for filing notice** - In the absence of an ancillary administration in this state, the notice must be filed together with exemplifications with the Probate Judge of the county in which the property is located, within 90 days from date of death. If the property is in several counties, file in the county in which the greater part of the property is located, within 90 days after date of death. When an ancillary administration is commenced, the notice must accompany the Petition for Letters of Ancillary Administration.

**Persons required to file notice** - The duly qualified personal representative, or any person in actual or constructive possession of property included in the statutory gross estate, must file this notice as follows: (1) The personal representative, qualified under an appointment by a court, must file the notice unless at the time of his qualification the notice has already been filed; (2) Any person in actual or constructive possession of property included in the statutory gross estate, must file the notice unless a personal representative qualifies within 3 months after the decedent's death. Persons in actual or constructive possession of such property include custodians, fiduciaries, transferees, joint owners, partners, distributees, debtors, agents, factors, brokers, bankers, safe deposit companies, and warehouse companies.

**Signature** - The signature of one personal representative is sufficient. If this form is filed by a person other than the personal representative, such person must sign this form and should use a descriptive title such as stated in the last sentence of the above paragraph.

**Gross estate** - The gross estate, as defined in Section 2031 (a) of the Internal Revenue Code adopted by reference for South Carolina estate tax purposes comprises property of the decedent wherever situated and includes:

1. Property in which the decedent, at the time of his death, has any beneficial interest.
2. Interest of surviving spouse, as dower, curtesy, or estate in lieu thereof.

3. Property transferred by the decedent during his life, by trust or otherwise (other than by bona fide sale for an adequate and full consideration in money or money's worth) as follows: (1) Transfers intended to take effect in possession or enjoyment at or after the decedent's death; (2) Transfers under which the decedent reserved or retained (in whole or in part) the use, possession, rents, or other income or enjoyment of the transferred property, for his life, or for a period not ascertainable without reference to his death, or for a period of such duration as to evidence an intention that it should extend to his death; (3) Transfers under which the decedent retained the right, either alone or in conjunction with another person or persons, to designate who should possess or enjoy the property or the income therefrom; and (4) Transfers under which the enjoyment of the transferred property was subject at decedent's death to a change through the exercise, either by the decedent alone or in conjunction with another person or persons, of a power to alter, amend, revoke or terminate.
4. Annuities received by any beneficiary by reason of surviving the decedent.
5. Property owned jointly or in tenancy with right of survivorship.
6. Property subject to a general power of appointment, including property with respect to which the decedent exercised or released the power during his lifetime.
7. Insurance upon the life of the decedent, including insurance receivable by beneficiaries other than the estate.

**For decedents dying on or after July 1, 1991:** South Carolina has adopted the Internal Revenue Code Section 2011. The term "Federal Credit" means the maximum amount of the credit for state death taxes allowable by the Internal Revenue Code Section 2011. The term "maximum amount" must be construed so as to take full advantage of the credit as allowed by the Internal Revenue Code.

**Lien** - A lien upon the property of a non-resident decedent having a situs in this state for the estate tax is provided by Section 12-16-1510, South Carolina Code of Laws, 1976, as amended.

**Penalties** - Penalties are provided for under Chapter 54 of Title 12.