

North Dakota Office of State Tax Commissioner

Estate Tax Forms

The estate of a decedent may be taxable in North Dakota. The following is a list of estate tax forms required to be filed with the State Tax Commissioner:

For deaths occurring on or after January 1, 2005—

If a federal estate tax filing requirement exists —

1. A North Dakota Estate Tax Return - Form 54-91
— **The above form is available on the Internet—**

Also provide:

4. A copy of the completed Federal Estate Tax Return - Form 706
5. A copy of the decedent's Will, if any.

If there is no federal estate tax filing requirement—

There is no filing requirement for state purposes.

The Register of Deeds Office will require a copy of the death certificate together with a copy of the property description when there was jointly owned real property.

For deaths occurring on or after January 1, 1991—

If a federal estate tax filing requirement exists —

1. A North Dakota Estate Tax Return - Form 54-91
2. An Affidavit as to the Location of Property in North Dakota - Form 54.29
3. If there is farm real estate - A Supplemental Agricultural Property Information Form - Form 131-3, or copy of appraisal
—**The above forms are available on the Internet—**

Also provide:

4. A copy of the completed Federal Estate Tax Return - Form 706
5. A copy of the decedent's Will, if any.

If there is no federal estate tax filing requirement—

There is no filing requirement for state purposes.

The Register of Deeds Office will require a copy of the death certificate together with a copy of the property description when there was jointly owned real property.

For deaths occurring on or after July 1, 1981 and before January 1, 1991—

If a federal estate tax filing requirement exists —

1. A North Dakota Estate Tax Return - Form 54-81
2. An Affidavit as to the Location of Property in North Dakota - Form 54.29
3. A Certificate of Estate Tax Determination - Form 54.25
4. If there is farm real estate - A Supplemental Agricultural Property Information Form - Form 131-3

Also provide:

5. A copy of the completed Federal Estate Tax Return - Form 706
6. A copy of the decedent's Will, if any.

If there is no federal estate tax filing requirement but the decedent owned real property in North Dakota —

1. A Petition for Release of Lien - Form 54.26
2. A Release of Lien - Form 54.27
3. If there is farm real estate - A Supplemental Agricultural Property Information Form - Form 131-3