



**INHERITANCE TAX  
SCHEDULE L  
REMAINDER PREPAYMENT  
OR INVASION OF TRUST CORPUS**

**I. ESTATE OF \_\_\_\_\_ FILE NUMBER \_\_\_\_\_**

**This schedule is appropriate only for estates of decedents dying on or before Dec. 12, 1982.**

This schedule is to be used for all remainder returns when an election to prepay has been filed under the provisions of **Section 714 of the Inheritance and Estate Tax Act of 1961** or to report the invasion of trust corpus (principal).

**II. REMAINDER PREPAYMENT:**

A. Election to Prepay Filed with the Register of Wills on \_\_\_\_\_  
(Date)

B. Name(s) of Life Tenant(s) or Annuitant(s)	Date of Birth	Age on Date of Election	Term of Years Income or Annuity is Payable
_____	_____	_____	_____
_____	_____	_____	_____

C. Assets: Complete Schedule L-1

1. Real Estate . . . . .	. \$	_____
2. Stocks and Bonds . . . . .	. \$	_____
3. Closely Held Stock/Partnership . . . . .	. \$	_____
4. Mortgages and Notes . . . . .	. \$	_____
5. Cash/Misc. Personal Property . . . . .	. \$	_____
6. Total from Schedule L-1 . . . . .	. \$	_____

D. Credits: Complete Schedule L-2

1. Unpaid Liabilities . . . . .	. \$	_____
2. Unpaid Bequests . . . . .	. \$	_____
3. Value of Non Includable Assets . . . . .	. \$	_____
4. Total from Schedule L-2 . . . . .	. \$	_____

E. Total Value of Trust Assets (Line C-6 minus Line D-4) . . . . . \$ \_\_\_\_\_

F. Remainder Factor . . . . . \_\_\_\_\_

G. Taxable Remainder Value (Multiply Line E by Line F) . . . . . \$ \_\_\_\_\_  
(Also enter on Line 7, Recapitulation)

**III. INVASION OF CORPUS:**

A. Invasion of Corpus \_\_\_\_\_  
(Month, Day, Year)

B. Name(s) of Life Tenant(s) or Annuitant(s)	Date of Birth	Age on Date Corpus Consumed	Term of Years Income or Annuity is Payable
_____	_____	_____	_____
_____	_____	_____	_____

C. Corpus Consumed . . . . . \$ \_\_\_\_\_

D. Remainder Factor . . . . . \_\_\_\_\_

E. Taxable Value of Corpus Consumed (Multiply Line C by Line D) . . . . . \$ \_\_\_\_\_  
(Also enter on Line 7, Recapitulation)