



*State of Wyoming*  
**DEPARTMENT OF**  
**REVENUE**  
**EXCISE TAX DIVISION**

122 West 25th Street, 2-West, Cheyenne, Wyoming 82002-0110  
Telephone:(307) 777-5200 Web:<http://revenue.state.wy.us> E-mail:[dor@wy.gov](mailto:dor@wy.gov)

**WYOMING ESTATE TAX SUMMARY**  
January 01, 2005

Effective January 01, 2005, Wyoming does not have an Estate tax requirement due to the Repeal of the Federal Estate Tax law. **The following procedure applies to decedents with a date of death prior to January 01, 2005.**

The Department of Revenue has no estate tax return, per se. Estate taxes due the State of Wyoming are determined by examination of federal estate tax returns, and are billed in letter form.

The State of Wyoming's only death/succession tax (for estates of decedents whose date of death is January 1, 1983 or thereafter) can be considered a "pick-up" tax, and is equivalent to the federal credit for state death tax attributable to the State of Wyoming. For example, if an estate consists entirely of Wyoming property, the amount of tax payable is equal to the maximum allowable federal credit for state death tax. If, however, an estate consists of Wyoming property, as well as property attributable to one or more other jurisdictions, the amount of tax payable is calculated by dividing the value of the Wyoming property by the value of the federal gross estate, and then multiplying the resulting percentage by the federal credit for state death tax.

When filing a copy of a federal estate tax return with the Department of Revenue, please include all schedules and attachments, as well as a copy of the will and the death certificate (this need not be a certified copy). Also include appraisals of Wyoming property or mineral interest.

If no federal estate tax return is filed, but you need evidence that there is no tax due the State of Wyoming, please complete the attached application and return it to either of the addresses shown below. The requisite fee for a *Certificate of No Tax Due* is \$10.00; checks should be made payable to the Department of Revenue.

Estate Tax Administrator  
122 West 25<sup>th</sup> Street, Herschler Building  
Cheyenne, Wyoming 82002-0110  
(307) 777-5200



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**APPLICATION FOR NO TAX DUE CERTIFICATE**  
*(For decedent dates of death after January 1, 1983)*  
**\$10.00 Fee Due**

**IN THE MATTER OF THE ESTATE OF \_\_\_\_\_,deceased.**

**Social Security Number:**

**The Decedent died (intestate) (testate).**

**Date of Death:**

**Domicile at date of death (County and State):**

**Personal Representative:**  
**Address:**

**Valuation of property in Wyoming:**

**Total valuation of estate wherever located:**

**Was a 706 filed: \_\_\_\_\_yes\_\_\_\_\_no**

**I, \_\_\_\_\_, (attorney)(personal representative) for the estate of \_\_\_\_\_ deceased, do hereby certify that the foregoing information is true and correct to the best of my knowledge and belief.**

\_\_\_\_\_  
**Attorney or Personal Representative**

**Dated this \_\_\_\_\_ day of \_\_\_\_\_,200\_.**

**State of**

**County of**

**Subscribed to and sworn before me this \_\_\_\_\_ day of \_\_\_\_\_,200\_\_, by**

\_\_\_\_\_  
**Notary Public**

**My Commission expires:**