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Sec. 6. (Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: 20141224-IR-045140334FRA)

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45 IAC 4.1-10-1 Time limit for filing

Authority: IC 6-4.1-12-6
Affected: IC 6-4.1-10-1

Sec. 1. A claim for refund of inheritance tax or Indiana estate tax is not valid unless it is filed with the department within the later of:

(1) three (3) years after the date the tax is paid; or
(2) one (1) year after the date the tax is finally determined.

(Department of State Revenue; 45 IAC 4.1-10-1; filed Apr 28, 1994, 9:30 a.m.: 17 IR 2038)

45 IAC 4.1-10-2 Interest on refunds (Repealed)

Sec. 2. (Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: 20130102-IR-045120429FRA)

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Sec. 3. (Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: 20130102-IR-045120429FRA)

45 IAC 4.1-10-4 Appeal of refund order

Authority: IC 6-4.1-12-6
Affected: IC 6-4.1-10-4; IC 6-4.1-10-5

Sec. 4. (a) An appeal of a refund order must be initiated within ninety (90) days after the date the department enters the order. 
(b) To commence an appeal, a complaint in which the department is named as the defendant must be filed in one (1) of the
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following courts:
(1) The probate court of the county in which administration of the estate is pending, if the appeal involves either a resident or a nonresident decedent's estate and administration of the estate is pending in Indiana.
(2) The probate court of the county in which the decedent was domiciled at the time of the decedent's death, if the appeal involves a resident decedent's estate and no administration of the estate is pending in Indiana.
(3) The probate court of any county in which any of the decedent's property was located at the time of the decedent's death, if the appeal involves a nonresident decedent's estate and no administration of the estate is pending in Indiana.
(c) When an appeal is initiated under subsection (b), the probate court determines if a refund is due and the amount.

(Department of State Revenue; 45 IAC 4.1-10-4; filed Jul 28, 1994, 4:00 p.m.: 17 IR 2799)

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45 IAC 4.1-11-1 Imposition of estate tax (Repealed)

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45 IAC 4.1-13-1 Failure to file inheritance tax return (Repealed)

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45 IAC 4.1-13-2 Improper transfers of decedent's property (Repealed)

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20141224-IR-045140334FRA)

45 IAC 4.1-13-3 Safe deposit box information (Repealed)

Sec. 3. (Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.:
20130102-IR-045120429FRA)

45 IAC 4.1-13-4 Nonpayment by county to department (Repealed)

Sec. 4. (Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.:
20130102-IR-045120429FRA)

45 IAC 4.1-13-5 Disclosure of inheritance tax information (Repealed)

Sec. 5. (Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.:
20141224-IR-045140334FRA)