

## ARTICLE 4.1. DEATH TAXATION

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Sec. 1. *(Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))*

#### 45 IAC 4.1-1-2 "Appropriate probate court" defined *(Repealed)*

Sec. 2. *(Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))*

#### 45 IAC 4.1-1-3 "Class A transferee" defined *(Repealed)*

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 *(Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#))*

#### 45 IAC 4.1-1-4 "Class B transferee" defined *(Repealed)*

Sec. 4. *(Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))*

#### 45 IAC 4.1-1-5 "Class C transferee" defined *(Repealed)*

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 *(Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))*

#### 45 IAC 4.1-1-6 "County assessor" defined *(Repealed)*

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 (Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))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**45 IAC 4.1-1-11 "Intangible personal property" defined (Repealed)**

Sec. 11. (Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))

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**45 IAC 4.1-2-1 Time of imposition (Repealed)**

Sec. 1. (Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))

**45 IAC 4.1-2-2 Will contest (Repealed)**

Sec. 2. (Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))

**45 IAC 4.1-2-3 Disclaimer (Repealed)**

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 (Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))

**45 IAC 4.1-2-4 Situs of tangible personal property (Repealed)**

Sec. 4. (Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))

**45 IAC 4.1-2-5 Transfer by will or otherwise (Repealed)**

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 (Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))

**Rule 3. Exemptions and Deductions**

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**45 IAC 4.1-3-1 Charitable exemptions (Repealed)**

Sec. 1. (Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))

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Sec. 2. (Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))

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

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Sec. 4. (Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))

**45 IAC 4.1-3-5 Transfers to a surviving spouse (Repealed)**

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

**45 IAC 4.1-3-6 Personal exemptions (Repealed)**

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Sec. 6. *(Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#))*

**45 IAC 4.1-3-7 Debt deductions *(Repealed)***

Sec. 7. *(Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))*

**45 IAC 4.1-3-8 Tax deductions *(Repealed)***

Sec. 8. *(Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))*

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Sec. 9. *(Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))*

**45 IAC 4.1-3-10 Funeral expenses deduction *(Repealed)***

Sec. 10. *(Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))*

**45 IAC 4.1-3-11 Deduction for administrative expenses *(Repealed)***

Sec. 11. *(Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))*

**45 IAC 4.1-3-12 Deductions against nonprobate property not transferred by a trust agreement *(Repealed)***

Sec. 12. *(Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))*

**45 IAC 4.1-3-13 Deductions allowable in estates of nonresidents *(Repealed)***

Sec. 13. *(Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))*

**Rule 4. Returns**

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[45 IAC 4.1-4-4](#)

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**45 IAC 4.1-4-1 Inheritance tax return *(Repealed)***

Sec. 1. *(Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))*

**45 IAC 4.1-4-2 Extension of filing time *(Repealed)***

Sec. 2. *(Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))*

**45 IAC 4.1-4-3 Attachments to the inheritance tax return *(Repealed)***

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

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Sec. 4. (Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))

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**45 IAC 4.1-5-1 "Fair market value" defined (Repealed)**

Sec. 1. (Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))

**45 IAC 4.1-5-2 Appraisal date (Repealed)**

Sec. 2. (Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))

**45 IAC 4.1-5-3 Actively traded stocks or bonds (Repealed)**

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

**45 IAC 4.1-5-4 Closely held corporations, partnership interests, and unincorporated businesses (Repealed)**

Sec. 4. (Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))

**45 IAC 4.1-5-5 Interest and dividends (Repealed)**

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

**45 IAC 4.1-5-6 Mineral interests (Repealed)**

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

**45 IAC 4.1-5-7 Buy and sell agreements (Repealed)**

Sec. 7. (Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))

**45 IAC 4.1-5-8 Obligations owed a decedent (Repealed)**

Sec. 8. (Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))

**45 IAC 4.1-5-9 Commissions, copyrights, patents, or royalties (Repealed)**

Sec. 9. (Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))

**45 IAC 4.1-5-10 Annuities, life estates, or remainders (Repealed)**

Sec. 10. (Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))

**45 IAC 4.1-5-11 Appraisal of a resident decedent's property (Repealed)**

Sec. 11. (Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))

**45 IAC 4.1-5-12 Appraisal of a nonresident decedent's property (Repealed)**

Sec. 12. (Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))

**Rule 6. Review of Inheritance Tax Determination**

[45 IAC 4.1-6-1](#)

Time limitations (Repealed)

[45 IAC 4.1-6-2](#)

Appeal to probate court (Repealed)

**45 IAC 4.1-6-1 Time limitations (Repealed)**

Sec. 1. (Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))

**45 IAC 4.1-6-2 Appeal to probate court (Repealed)**

Sec. 2. (Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))

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[45 IAC 4.1-7-1](#)

Attachment of lien (Repealed)

[45 IAC 4.1-7-2](#)

Termination of lien (Repealed)

[45 IAC 4.1-7-3](#)

Liability for inheritance tax (Repealed)

**45 IAC 4.1-7-1 Attachment of lien (Repealed)**

Sec. 1. (Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))

**45 IAC 4.1-7-2 Termination of lien (Repealed)**

Sec. 2. (Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))

**45 IAC 4.1-7-3 Liability for inheritance tax (Repealed)**

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

**Rule 8. Limitations on the Transfer of a Decedent's Property**

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[45 IAC 4.1-8-2](#)

Transfer of a checking account (Repealed)

[45 IAC 4.1-8-3](#)

Transfer to a surviving joint tenant (Repealed)

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<a href="#">45 IAC 4.1-8-5</a>	Transfers to a personal representative (Repealed)
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<a href="#">45 IAC 4.1-8-7</a>	Small estate affidavit (Repealed)
<a href="#">45 IAC 4.1-8-8</a>	Nonresident decedent's property (Repealed)
<a href="#">45 IAC 4.1-8-9</a>	Safe deposit boxes (Repealed)

**45 IAC 4.1-8-1 Transfers to a surviving spouse (Repealed)**

Sec. 1. (Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))

**45 IAC 4.1-8-2 Transfer of a checking account (Repealed)**

Sec. 2. (Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))

**45 IAC 4.1-8-3 Transfer to a surviving joint tenant (Repealed)**

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

**45 IAC 4.1-8-4 Transfer of insurance proceeds (Repealed)**

Sec. 4. (Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))

**45 IAC 4.1-8-5 Transfers to a personal representative (Repealed)**

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

**45 IAC 4.1-8-6 Transfers from a personal representative or trustee (Repealed)**

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

**45 IAC 4.1-8-7 Small estate affidavit (Repealed)**

Sec. 7. (Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))

**45 IAC 4.1-8-8 Nonresident decedent's property (Repealed)**

Sec. 8. (Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))

**45 IAC 4.1-8-9 Safe deposit boxes (Repealed)**

Sec. 9. (Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#))

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<a href="#">45 IAC 4.1-9-2</a>	Discount for early payments (Repealed)
<a href="#">45 IAC 4.1-9-3</a>	Interest on late payments (Repealed)
<a href="#">45 IAC 4.1-9-4</a>	Payment of taxes (Repealed)
<a href="#">45 IAC 4.1-9-5</a>	Collection of taxes (Repealed)
<a href="#">45 IAC 4.1-9-6</a>	Compromise of tax or interest due (Repealed)

**45 IAC 4.1-9-1 Due dates (Repealed)**

Sec. 1. (Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#))

**45 IAC 4.1-9-2 Discount for early payments (Repealed)**

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

**45 IAC 4.1-9-3 Interest on late payments (Repealed)**

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

**45 IAC 4.1-9-4 Payment of taxes (Repealed)**

Sec. 4. (Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))

**45 IAC 4.1-9-5 Collection of taxes (Repealed)**

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

**45 IAC 4.1-9-6 Compromise of tax or interest due (Repealed)**

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

**Rule 10. Refunds**

- [45 IAC 4.1-10-1](#)
- [45 IAC 4.1-10-2](#)
- [45 IAC 4.1-10-3](#)
- [45 IAC 4.1-10-4](#)

- Time limit for filing
- Interest on refunds (Repealed)
- Orders for refund (Repealed)
- Appeal of refund order

**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](#))

**45 IAC 4.1-10-3 Orders for refund (Repealed)**

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 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)*

**Rule 11. Indiana Estate Tax**

[45 IAC 4.1-11-1](#)

Imposition of estate tax (Repealed)

[45 IAC 4.1-11-2](#)

Due dates (Repealed)

[45 IAC 4.1-11-3](#)

Payment of estate tax (Repealed)

[45 IAC 4.1-11-4](#)

Credit against inheritance tax (Repealed)

[45 IAC 4.1-11-5](#)

Appeal of estate tax determination (Repealed)

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

Sec. 1. *(Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))*

**45 IAC 4.1-11-2 Due dates (Repealed)**

Sec. 2. *(Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))*

**45 IAC 4.1-11-3 Payment of estate tax (Repealed)**

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

**45 IAC 4.1-11-4 Credit against inheritance tax (Repealed)**

Sec. 4. *(Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))*

**45 IAC 4.1-11-5 Appeal of estate tax determination (Repealed)**

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

**Rule 12. Indiana Generation-Skipping Transfer Tax**

[45 IAC 4.1-12-1](#)

Imposition of generation-skipping transfer tax (Repealed)

[45 IAC 4.1-12-2](#)

Computation of tax (Repealed)

[45 IAC 4.1-12-3](#)

Due date (Repealed)

[45 IAC 4.1-12-4](#)

Payment of tax (Repealed)

[45 IAC 4.1-12-5](#)

Tax return (Repealed)

**45 IAC 4.1-12-1 Imposition of generation-skipping transfer tax (Repealed)**

Sec. 1. (Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))

**45 IAC 4.1-12-2 Computation of tax (Repealed)**

Sec. 2. (Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))

**45 IAC 4.1-12-3 Due date (Repealed)**

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

**45 IAC 4.1-12-4 Payment of tax (Repealed)**

Sec. 4. (Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))

**45 IAC 4.1-12-5 Tax return (Repealed)**

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

**Rule 13. Penalties**

[45 IAC 4.1-13-1](#)

Failure to file inheritance tax return (Repealed)

[45 IAC 4.1-13-2](#)

Improper transfers of decedent's property (Repealed)

[45 IAC 4.1-13-3](#)

Safe deposit box information (Repealed)

[45 IAC 4.1-13-4](#)

Nonpayment by county to department (Repealed)

[45 IAC 4.1-13-5](#)

Disclosure of inheritance tax information (Repealed)

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

Sec. 1. (Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))

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

Sec. 2. (Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [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](#))

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