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Rule 1. Definitions

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45 IAC 4.1-1-1 Applicability (*Repealed*)

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 (*Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#)*)

45 IAC 4.1-1-2 "Appropriate probate court" defined (*Repealed*)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 (*Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#)*)

45 IAC 4.1-1-3 "Class A transferee" defined (*Repealed*)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 (*Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#)*)

45 IAC 4.1-1-4 "Class B transferee" defined (*Repealed*)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 (*Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#)*)

45 IAC 4.1-1-5 "Class C transferee" defined (*Repealed*)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 (*Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#)*)

45 IAC 4.1-1-6 "County assessor" defined (*Repealed*)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 *(Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))*

45 IAC 4.1-1-7 "County treasurer" defined *(Repealed)*

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 *(Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))*

45 IAC 4.1-1-8 "Department" defined *(Repealed)*

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 *(Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))*

45 IAC 4.1-1-9 "Federal death tax credit" defined *(Repealed)*

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 *(Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))*

45 IAC 4.1-1-10 "In loco parentis parent" defined *(Repealed)*

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 *(Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))*

45 IAC 4.1-1-11 "Intangible personal property" defined *(Repealed)*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 *(Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))*

45 IAC 4.1-1-12 "Nonresident decedent" defined *(Repealed)*

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 *(Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))*

45 IAC 4.1-1-13 "Resident decedent" defined *(Repealed)*

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

45 IAC 4.1-1-14 "Transferee" defined *(Repealed)*

Sec. 14. *(Repealed by Department of State Revenue; filed Nov 25, 2014, 3:41 p.m.: [20141224-IR-045140334FRA](#))*

Rule 2. Imposition of the Inheritance Tax

45 IAC 4.1-2-1	Time of imposition <i>(Repealed)</i>
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45 IAC 4.1-2-3	Disclaimer <i>(Repealed)</i>
45 IAC 4.1-2-4	Situs of tangible personal property <i>(Repealed)</i>
45 IAC 4.1-2-5	Transfer by will or otherwise <i>(Repealed)</i>

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

45 IAC 4.1-3-1	Charitable exemptions (Repealed)
45 IAC 4.1-3-2	Cemetery association (Repealed)
45 IAC 4.1-3-3	Life insurance proceeds (Repealed)
45 IAC 4.1-3-4	Annuity payments (Repealed)
45 IAC 4.1-3-5	Transfers to a surviving spouse (Repealed)
45 IAC 4.1-3-6	Personal exemptions (Repealed)
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45 IAC 4.1-3-8	Tax deductions (Repealed)
45 IAC 4.1-3-9	Mortgage deduction (Repealed)
45 IAC 4.1-3-10	Funeral expenses deduction (Repealed)
45 IAC 4.1-3-11	Deduction for administrative expenses (Repealed)
45 IAC 4.1-3-12	Deductions against nonprobate property not transferred by a trust agreement (Repealed)
45 IAC 4.1-3-13	Deductions allowable in estates of nonresidents (Repealed)

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](#))

45 IAC 4.1-3-2 Cemetery association (Repealed)

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

45 IAC 4.1-3-3 Life insurance proceeds (Repealed)

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

45 IAC 4.1-3-4 Annuity payments (Repealed)

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)

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](#))

45 IAC 4.1-3-9 Mortgage deduction (Repealed)

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

[45 IAC 4.1-4-1](#)

Inheritance tax return (Repealed)

[45 IAC 4.1-4-2](#)

Extension of filing time (Repealed)

[45 IAC 4.1-4-3](#)

Attachments to the inheritance tax return (Repealed)

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

Federal estate tax return (Repealed)

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](#))

45 IAC 4.1-4-4 Federal estate tax return (Repealed)

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

Rule 5. Valuation of Property Interests

45 IAC 4.1-5-1	"Fair market value" defined (Repealed)
45 IAC 4.1-5-2	Appraisal date (Repealed)
45 IAC 4.1-5-3	Actively traded stocks or bonds (Repealed)
45 IAC 4.1-5-4	Closely held corporations, partnership interests, and unincorporated businesses (Repealed)
45 IAC 4.1-5-5	Interest and dividends (Repealed)
45 IAC 4.1-5-6	Mineral interests (Repealed)
45 IAC 4.1-5-7	Buy and sell agreements (Repealed)
45 IAC 4.1-5-8	Obligations owed a decedent (Repealed)
45 IAC 4.1-5-9	Commissions, copyrights, patents, or royalties (Repealed)
45 IAC 4.1-5-10	Annuities, life estates, or remainders (Repealed)
45 IAC 4.1-5-11	Appraisal of a resident decedent's property (Repealed)
45 IAC 4.1-5-12	Appraisal of a nonresident decedent's property (Repealed)

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](#))*

Rule 7. Inheritance Tax Lien

[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

[45 IAC 4.1-8-1](#)

Transfers to a surviving spouse *(Repealed)*

[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)*

[45 IAC 4.1-8-4](#)

Transfer of insurance proceeds *(Repealed)*

[45 IAC 4.1-8-5](#)

Transfers to a personal representative *(Repealed)*

[45 IAC 4.1-8-6](#)

Transfers from a personal representative or trustee *(Repealed)*

[45 IAC 4.1-8-7](#)

Small estate affidavit *(Repealed)*

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

Nonresident decedent's property *(Repealed)*

[45 IAC 4.1-8-9](#)

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](#))

Rule 9. Payment and Collection of Inheritance Taxes

[45 IAC 4.1-9-1](#)

Due dates (Repealed)

[45 IAC 4.1-9-2](#)

Discount for early payments (Repealed)

[45 IAC 4.1-9-3](#)

Interest on late payments (Repealed)

[45 IAC 4.1-9-4](#)

Payment of taxes (Repealed)

[45 IAC 4.1-9-5](#)

Collection of taxes (Repealed)

[45 IAC 4.1-9-6](#)

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	Time limit for filing
45 IAC 4.1-10-2	Interest on refunds <i>(Repealed)</i>
45 IAC 4.1-10-3	Orders for refund <i>(Repealed)</i>
45 IAC 4.1-10-4	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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