

IC 6-4.1

ARTICLE 4.1. DEATH TAXES

IC 6-4.1-1

Chapter 1. Definitions and Rules of Construction

IC 6-4.1-1-1

Application to article

Sec. 1. The definitions and rules of construction contained in this chapter apply throughout this article unless the context clearly requires otherwise.

As added by Acts 1976, P.L.18, SEC.1.

IC 6-4.1-1-2

"Appropriate probate court" defined

Sec. 2. "Appropriate probate court" means the probate court which has jurisdiction over the determination of the inheritance tax imposed as a result of a resident decedent's death.

As added by Acts 1976, P.L.18, SEC.1.

IC 6-4.1-1-3

Classes of transferees defined; adopted child as natural child

Sec. 3. (a) "Class A transferee" means a transferee who is any of the following:

- (1) Lineal ancestor of the transferor.
- (2) Lineal descendant of the transferor.
- (3) Stepchild of the transferor, whether or not the stepchild is adopted by the transferor. This subdivision applies to the estate of an individual who dies after June 30, 2004.
- (4) Lineal descendant of a stepchild of the transferor, whether or not the stepchild is adopted by the transferor.

(b) "Class B transferee" means a transferee who is a:

- (1) brother or sister of the transferor;
- (2) descendant of a brother or sister of the transferor; or
- (3) spouse, widow, or widower of a child of the transferor.

(c) "Class C transferee" means a transferee, except a surviving spouse, who is neither a Class A nor a Class B transferee.

(d) For purposes of this section, a legally adopted child is to be treated as if the child were the natural child of the child's adopting parent if the adoption occurred before the individual was totally emancipated. However, an individual adopted after being totally emancipated shall be treated as the natural child of the adopting parent if the adoption was finalized before July 1, 2004.

(e) For purposes of this section, if a relationship of loco parentis has existed for at least ten (10) years and if the relationship began before the child's fifteenth birthday, the child is to be considered the natural child of the loco parentis parent.

(f) As used in this section, "stepchild" means a child of the transferor's surviving, deceased, or former spouse who is not a child of the transferor.

As added by Acts 1976, P.L.18, SEC.1. Amended by Acts 1979, P.L.75, SEC.1; P.L.68-2004, SEC.1; P.L.81-2004, SEC.18; P.L.238-2005, SEC.1; P.L.220-2011, SEC.149.

IC 6-4.1-1-4

"Federal death tax credit" defined

Sec. 4. "Federal death tax credit" means the maximum federal estate tax credit provided, with respect to estate, inheritance, legacy, or succession taxes, under Section 2011 or Section 2102 of the Internal Revenue Code.

As added by Acts 1976, P.L.18, SEC.1. Amended by Acts 1977(ss), P.L.6, SEC.1; P.L.87-1983, SEC.1; P.L.2-1987, SEC.23.

IC 6-4.1-1-5

"Intangible personal property" defined

Sec. 5. "Intangible personal property" means incorporeal property, such as money, deposits, credits, shares of stock, bonds, notes, other evidences of indebtedness, and other evidences of property interests.

As added by Acts 1976, P.L.18, SEC.1.

IC 6-4.1-1-6

"Intestate succession" defined

Sec. 6. "Intestate succession" means a property interest transfer which is effected by the statute of descent and distribution or by operation of law, as the result of the death of an individual who fails to make a complete disposition of the property under a valid will.

As added by Acts 1976, P.L.18, SEC.1.

IC 6-4.1-1-7

"Non-resident decedent" defined

Sec. 7. "Non-resident decedent" means an individual who was not domiciled in Indiana at the time of his death.

As added by Acts 1976, P.L.18, SEC.1.

IC 6-4.1-1-8

"Person" defined

Sec. 8. "Person" includes a sole proprietorship, partnership, association, corporation, limited liability company, fiduciary, individual, and the department of state revenue.

As added by Acts 1976, P.L.18, SEC.1. Amended by P.L.8-1993, SEC.92.

IC 6-4.1-1-9

"Personal representative" defined

Sec. 9. "Personal representative" means a person who is appointed to administer a decedent's estate by a court which has jurisdiction over the estate.

As added by Acts 1976, P.L.18, SEC.1.

IC 6-4.1-1-10

"Probate court" defined

Sec. 10. "Probate court" means a court of this state which has jurisdiction over probate matters.

As added by Acts 1976, P.L.18, SEC.1.

IC 6-4.1-1-11

"Resident decedent" defined

Sec. 11. "Resident decedent" means an individual who was domiciled in Indiana at the time of his death.

As added by Acts 1976, P.L.18, SEC.1.

IC 6-4.1-1-12

Repealed

(Repealed by P.L.58-1990, SEC.6.)

IC 6-4.1-1-13

"Tangible personal property" defined

Sec. 13. "Tangible personal property" means corporeal personal property, such as goods, wares, and merchandise.

As added by Acts 1976, P.L.18, SEC.1.

IC 6-4.1-1-14

"Taxable transfer" defined

Sec. 14. "Taxable transfer" means a property interest transfer which is described in clauses (1) and (2) of IC 6-4.1-2-1 and which is not exempt from the inheritance tax under sections 1 through 7 of IC 6-4.1-3.

As added by Acts 1976, P.L.18, SEC.1.

IC 6-4.1-1-15

Gender; singular as plural

Sec. 15. (a) Whenever a masculine gender pronoun is used in this article, it refers to the masculine, feminine, or neuter, whichever is appropriate.

(b) The singular form of any noun as used in this article includes the plural, and the plural includes the singular, where appropriate.

As added by Acts 1976, P.L.18, SEC.1.