

## **IC 6-4.1-9**

### **Chapter 9. General Inheritance Tax Collection Provisions**

#### **IC 6-4.1-9-0.1**

##### **Application of certain amendments to chapter**

Sec. 0.1. The amendments made to sections 1 and 2 of this chapter by P.L.252-2001 apply to the estate of an individual who dies after June 30, 2001.

*As added by P.L.220-2011, SEC.155.*

#### **IC 6-4.1-9-1**

##### **Due date for taxes; interest on delinquent portion; unavoidable delays**

Sec. 1. (a) Except as otherwise provided in IC 6-4.1-6-6(b), the inheritance tax imposed as a result of a decedent's death is due twelve (12) months after the person's date of death. If a person liable for payment of inheritance tax does not pay the tax on or before the due date, the person shall, except as provided in subsection (b) of this section, pay interest on the delinquent portion of the tax at the rate of ten percent (10%) per year from the date of the decedent's death to the date payment is made.

(b) If an unavoidable delay, such as necessary litigation, prevents a determination of the amount of inheritance tax due, the appropriate probate court, in the case of a resident decedent, or the department of state revenue, in the case of a non-resident decedent, may reduce the rate of interest imposed under this section, for the time period beginning on the date of the decedent's death and ending when the cause of delay is removed, to six percent (6%) per year.

*As added by Acts 1976, P.L.18, SEC.1. Amended by P.L.252-2001, SEC.6.*

#### **IC 6-4.1-9-1.5**

##### **Due date for taxes when petition for redetermination of inheritance taxes filed**

Sec. 1.5. If inheritance tax is imposed because a petition is filed under IC 6-4.1-7-6, the inheritance tax so imposed is, notwithstanding section 1 of this chapter, not due until thirty (30) days after notice of the final determination of federal estate tax is received by a person liable for paying the inheritance tax. If any inheritance tax so imposed is not paid on or before the due date, the person liable for paying the tax shall pay interest on the delinquent tax at the rate of six percent (6%) per year from the due date until the tax is paid.

*As added by Acts 1976, P.L.19, SEC.2.*

#### **IC 6-4.1-9-2**

##### **Reduction of taxes for payment within nine months after death**

Sec. 2. If the inheritance tax imposed as a result of a decedent's death is paid within nine (9) months after the person's date of death, the person making the payment is entitled to a five percent (5%)

reduction in the inheritance tax due. When payment is so made, the person collecting the tax shall grant the five percent (5%) reduction to the payor.

*As added by Acts 1976, P.L.18, SEC.1. Amended by P.L.252-2001, SEC.7.*

#### **IC 6-4.1-9-3**

##### **Inheritance tax due as result of non-resident decedent's death; book showing tax due**

Sec. 3. The department of state revenue shall maintain a book which indicates the amount of inheritance tax due as a result of a non-resident decedent's death. When the department gives an inheritance tax notice required by IC 6-4.1-5-16, the department shall concurrently enter in the book the amount of inheritance tax stated in the notice. The book required by this section is a public record.

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

#### **IC 6-4.1-9-4**

##### **Tax payments resulting from non-resident decedent's death; monthly reports**

Sec. 4. A person who is liable for inheritance tax imposed as a result of a non-resident decedent's death shall pay the tax to the department of state revenue. The department shall collect the tax and shall issue a receipt to the person who pays it. On the first Monday of each month, the department shall report and remit to the state treasurer the inheritance tax collected by it during the preceding month under this section. The report must indicate the estates for which the inheritance taxes were paid.

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

#### **IC 6-4.1-9-5**

##### **Collection and payment of taxes; receipts**

Sec. 5. (a) A person who is liable for inheritance tax imposed as a result of a resident decedent's death shall pay the tax to the treasurer of the county in which the resident decedent was domiciled at the time of the resident decedent's death. If such a person believes that more inheritance tax is due as a result of the resident decedent's death than the amount of tax determined by the court under IC 6-4.1-5-10, the person may, without obtaining another court determination, pay the additional tax and any interest due on the additional tax to the county treasurer.

(b) The county treasurer shall collect the tax, shall issue a receipt for the tax payment in duplicate, and shall send one (1) copy of the receipt to the department of state revenue. The department shall countersign the receipt, shall affix its seal to the receipt, and shall return the signed and sealed receipt to the payor. The department shall also charge the county treasurer with the amount of inheritance tax collected by him.

*As added by Acts 1976, P.L.18, SEC.1. Amended by Acts 1979, P.L.75, SEC.12; Acts 1980, P.L.57, SEC.23; P.L.86-1995, SEC.7.*

#### **IC 6-4.1-9-6**

##### **Apportionment of receipts between county and state; transfer to county and state**

Sec. 6. (a) With respect to the inheritance tax imposed as a result of a resident decedent's death, the county in which the tax is collected shall receive eight percent (8%) of the inheritance tax paid as a result of the decedent's death. On the first day of January, April, July, and October of each year, the county treasurer shall, except as provided in subsection (b), transfer to the county general fund the amount due the county under this section. This state shall receive the remaining ninety-two percent (92%) of the inheritance taxes, all the interest charges collected by the county treasurer under section 1 or 1.5 of this chapter, and all the penalties collected by the county treasurer under IC 6-4.1-4-6.

(b) In a county having a consolidated city, the amount due the county under this section shall be transferred to the general fund of the consolidated city.

*As added by Acts 1976, P.L.18, SEC.1. Amended by Acts 1980, P.L.57, SEC.24; Acts 1981, P.L.11, SEC.33; P.L.86-1995, SEC.8.*

#### **IC 6-4.1-9-7**

##### **County treasurer's quarterly report of collections; warrants**

Sec. 7. (a) On the first day of January, April, July, and October of each year, each county treasurer shall, under oath, send a written inheritance tax report to the department of state revenue. Each report shall state the amount of inheritance taxes collected by the county treasurer during the preceding three (3) months and shall indicate the estates for which the taxes were paid, who paid the taxes, and when the taxes were paid. The county treasurer shall prepare each report on the form prescribed by the state board of accounts.

(b) On the first day of January, April, July, and October of each year, each county auditor shall issue a warrant to the state treasurer for the amount of inheritance taxes, interest charges, and penalties which the state is to receive under section 6 of this chapter. The county treasurer shall stamp and countersign the warrant. The county treasurer shall send the warrant to the department of state revenue not more than thirty (30) days after the county treasurer is required to send the related inheritance tax report for the preceding three (3) months under subsection (a).

*As added by Acts 1976, P.L.18, SEC.1. Amended by P.L.30-1994, SEC.7.*

#### **IC 6-4.1-9-8**

##### **Disposition of warrant from county; quietus**

Sec. 8. (a) The department of state revenue shall receipt and account for each warrant which it receives under section 7(b) of this chapter. The department shall then forward the warrant to the state treasurer. The state treasurer shall deposit the warrants in a special account within the state general fund to be known as the Inheritance Tax Account.

(b) At the end of each month, the state auditor shall issue a quietus to the department of state revenue for the money collected by the department under section 7(b) of this chapter. The state auditor shall issue the quietus under the same terms and conditions established for issuing a quietus to similar state agencies.

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

#### **IC 6-4.1-9-9**

##### **Audit of quarterly reports; report and disposition of shortages and excessive payments**

Sec. 9. The department of state revenue shall audit the quarterly inheritance tax reports required by section 7 of this chapter. The department shall report any shortage which it discovers to the appropriate county treasurer and county auditor. If the department notifies them of a shortage, the county treasurer and county auditor shall promptly issue a warrant to the state treasurer for the balance due the state. If the department, through its audit, discovers that an excessive payment has been made, the amount of the excess shall be refunded in the same manner that refunds are made under IC 6-4.1-10.

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

#### **IC 6-4.1-9-10**

##### **Repealed**

*(Repealed by P.L.30-1994, SEC.8.)*

#### **IC 6-4.1-9-11**

##### **Action for failure to pay inheritance tax; payment of tax after prosecution**

Sec. 11. (a) If the department of state revenue believes that a person has failed to pay inheritance tax for which the person is liable under a court order, the department may file in the appropriate probate court an action in the name of the state to enforce payment of the tax. This action must be commenced within ten (10) years after the date of the order imposing the tax unless the court has not complied with IC 6-4.1-5-11. Every person who is liable for the inheritance tax is liable to the department of state revenue for payment of the tax. The amounts collected under this section shall be distributed under section 6 of this chapter.

(b) When an action has been successfully prosecuted under this section, the person who is liable for the inheritance tax due from any property which is subject to the inheritance tax shall then pay the amount due from the person to the department of state revenue.

*As added by Acts 1976, P.L.18, SEC.1. Amended by P.L.26-1985, SEC.12; P.L.60-1996, SEC.1.*

#### **IC 6-4.1-9-12**

##### **Appointment of resident or special administrator for non-resident decedent's estate**

Sec. 12. The Probate Court of Marion County may appoint a

resident or special administrator for a non-resident decedent's estate if the department of state revenue shows:

(1) that the department has reason to believe that a property interest transferred by the decedent under a taxable transfer has not been appraised for inheritance tax purposes in the manner required by this article and that the property involved is located in this state; or

(2) that the inheritance tax imposed as a result of the decedent's death, as determined by the department, has not been paid and it has been at least two (2) years since the decedent died.

A resident or special administrator appointed by the court under this section has the same powers and duties as a general administrator.

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

### **IC 6-4.1-9-13**

#### **Repealed**

*(Repealed by Acts 1979, P.L.75, SEC.15.)*