



## AFFIDAVIT OF NO INHERITANCE TAX DUE

STATE OF INDIANA )  
 ) IN THE \_\_\_\_\_ COUNTY \_\_\_\_\_ COURT  
 ) SS:  
 COUNTY OF \_\_\_\_\_ ) CAUSE NO. \_\_\_\_\_

In the Matter of the Estate of: \_\_\_\_\_, deceased.

Address of Decedent: \_\_\_\_\_  
 \_\_\_\_\_

County of Decedent's Residence: \_\_\_\_\_

Social Security Number of Decedent: \_\_\_\_\_

Date of Decedent's Death: \_\_\_\_\_

I, \_\_\_\_\_ (name of affiant), being duly sworn upon my oath, state that: I am familiar with the facts set out in this affidavit as the \_\_\_\_\_ (state relationship of affiant to Decedent or Decedent's estate) of Decedent or Decedent's estate. No inheritance tax is due by reason of Decedent's death, because no transferee receives taxable transfers in excess of such transferee's exemption from inheritance tax as listed herein.

Following is a complete listing of all transfers subject to inheritance tax by reason of Decedent's death (attach additional pages as necessary):

Description of Property	Manner of Transfer	Date of Death Value
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Total Value of All Taxable Transfers by Decedent (Gross estate) \_\_\_\_\_

(-) Less total expenses of decedent/estate\*\* \_\_\_\_\_

(=) Taxable estate \_\_\_\_\_

\* Once completed, this form is confidential pursuant to Ind. Code § 6-4.1-12-12. To comply with Trial Rule 5(G) this form is marked "Not for Public Access" and is required to be filed on light green paper if it is filed for an otherwise public estate.

\*\* Attach an itemized list of deductions. See, Ind. Code § 6-4.1-3-13.



## Instructions for Use of Affidavit of No Inheritance Tax Due

This form is prescribed under Ind. Code § 6-4.1-4-0.5. It may be used to state that no inheritance tax is due as a result of Decedent's death after application of the exemptions provided by Ind. Code § 6-4.1-3, *et seq.* The affidavit may be used only for a decedent whose taxable transfers to each transferee are less than that transferee's exemptions. If transfers to any transferee exceed that transferee's exemption, this affidavit is not available.

All of the property transferred by the Decedent by taxable transfers should be included in the list of taxable transfers herein with the property described, with the nature of the transfer described, and with the date of death value of the transferred property listed. If real property transfers are included, the legal description of the property should be included. Use attachments if necessary for such descriptions.

Each recipient of taxable transfers by Decedent should be listed by name with the transferee's relationship to Decedent, the total value of property transferred by Decedent to him or her, and the amount of the transferee's exemption. Allowable exemptions are unlimited for Decedent's surviving spouse and for qualified charitable entities. See Ind. Code §§ 6-4.1-3-10 through 6-4.1-3-12 for specific exemption amounts.

If real estate is included in the property subject to taxable transfers by Decedent, the affidavit may be recorded in the office of the county recorder. The affidavit must include the legal description of such real property to be so recorded. **The SSN must be redacted in order to be recorded.**

If Ind. Code § 6-4.1-8-4 requires consent to transfer personal property listed on this affidavit, the affidavit may be submitted to the county assessor to establish that consenting to such transfer will not jeopardize collection of inheritance tax.

Recording this affidavit with the county recorder will terminate the statutory lien on such real estate for inheritance tax. Similarly, submission of the affidavit to the county assessor in the Decedent's county of residence discharges the lien on personal property for inheritance tax. Such liens may be reattached if the department obtains an order that inheritance tax is owed.