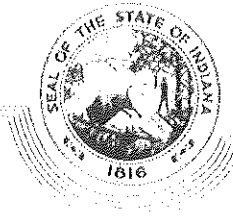


# STATE of INDIANA



INDIANAPOLIS, IN 46204-2253

Fax: (317) 233-6489

DEPARTMENT OF REVENUE  
INHERITANCE TAX DIVISION  
Indiana Government Center North  
100 North Senate Avenue, Room N218, MS 102

May 21, 2013

RE: Repeal of Indiana's Inheritance Tax

To Whom It May Concern:

Indiana's inheritance tax has been repealed for taxpayers who died after Dec. 31, 2012. On April 27, the Indiana General Assembly passed legislation repealing the tax, and Governor Mike Pence signed the bill into law on May 8.

For taxpayers who die after Dec. 31, 2012, Consents to Transfer (Form IH-14) or Notices of Intended Transfer of Checking Account (Form IH-19) are no longer required because of this repeal.

However, for taxpayers who died before Jan. 1, 2013, Consents to Transfer for financial accounts and Notices of Intended Transfer of Checking Account are still required. Inheritance tax returns (Form IH-6 for Indiana residents and Form IH-12 for non-residents) must be filed for those who died before Jan. 1, 2013, if any transferee exceeds his or her exemption amount.

The department wants to inform all those who have been affected by this law. The biggest challenge is getting word out to the many financial institutions around the state and country regarding the Consent to Transfer and Notice issues.

To assist in providing the most up-to-date information, we suggest that you visit our inheritance tax website at [www.in.gov/dor/3807.htm](http://www.in.gov/dor/3807.htm).

Also, feel free to use this letter to communicate about the repeal of the inheritance tax, especially to any financial institutions that still require Consents to Transfer or Notices of Intended Transfer of Checking Account.

Thank you for your attention to this matter.

Sincerely,

Donald R. Hopper  
Inheritance Tax Administrator  
Indiana Department of Revenue