

Not for Public Access*

Application for Consent to Transfer

(Please enclose self-addressed stamped envelope.)

In the matter of the Estate of		Date of Death			
Decedent's Social Secu	urity Number	Resident of		County	
Decedent's Address					
I, (name		ne), (relationship t		cedent or estate), certify:	
Check whichever a	applies:				
a. That let	tters testamentary were gra	nted to		under Cause	
Number		on		(date).	
☐ b. That no	administration of the estat	e is pending in any court ar	nd no administration is anticipate	ed.	
2. That at the date of	death the decedent owned	the following property:			
Holding Institution	Form of Ownership	Account Number	Description of Property	escription of Property Date of Death Value	
3. That the property li	isted will be transferred to t	he following (please type o	r print):		
(Name of Transferee)		ne of Transferree)	(Name of Trans	(Name of Transferee)	
(Relationship to Decedent)		ationship to Decedent)	(Relationship to	(Relationship to Decedent)	
(Address)	(Add	ress)	(Address)		
(City, State, ZIP Code)		State, ZIP Code)	(City, State, ZIP	(City, State, ZIP Code)	
(Telephone/Email) (Te		phone/Email)	(Telephone/Ema	(Telephone/Email)	
Tax Return that may be		urther, the undersigned sta	nce Taxes that may be imposed ar tes, under the penalty of perjury		
(Transferee Signature) (Tra		nsferee Signature)	(Transferee Sig	(Transferee Signature)	
	tance Tax Division of the		evenue hereby consents that owing condition:	the property described in	
☐ That the name	ed holding institution mu	st not transfer 20% of the	jointly owned account(s).		
(Date)		By_ (Cou	ounty Assessor and Inheritance Tax Appraiser)		
				County, Indiana	

Instructions for Completing Applications for Consents to Transfer

For Personal Representatives, Joint Owners, Or Other Beneficiares
Wishing To Obtain Consent To Transfer Personal Property Of An Indiana Resident Decedent

This form does not need to be completed for those individuals dying after Dec. 31, 2012. For those individuals dying before Jan. 1, 2013, this form may need to be completed.

- 1. Complete all information concerning the **decedent's** name, county of residence, Social Security number, date of death, and address at the top of the form.
- 2. For Line 1, please check box A and list the name of the personal representative if you have opened a probate estate. Complete the cause number and date the estate was opened. If no probate estate has been opened and no administration is anticipated, leave the cause number blank and check box B.
- 3. For Line 2, complete all account information. Be sure to list the value of the account on the decedent's date of death. Multiple accounts held by the same holding institution (e.g. bank, brokerage, insurance company) may be reported on the same form. Use separate forms for each holding institution.
- 4. For Line 3, complete all transferee information including name, relationship to decedent, address, and telephone number or email address.
- 5. **Signatures** If the estate is the beneficiary, the personal representative should sign the Consent to Transfer. If a trust is the beneficiary, the trustee should sign the Consent to Transfer. For jointly held property and payable on death accounts, **all** joint owners or beneficiaries must sign separate forms can be used. Original signatures are preferred, but faxed or scanned signatures are acceptable. The county assessor will complete the bottom portion of the form. **
- 6. File the completed forms in triplicate at the county assessor's office in the county where the decedent was a resident.
- 7. If submitting the application by mail, please enclose a self-addressed stamped envelope.
- 8. The assessor will return two copies of the consent to you: one to send to the holding institution and one for your personal records.
- *Once completed, this form is confidential pursuant to Ind. Code § 6-4.1-12-12. To comply with Administrative Rule 9 and Trial Rule 5(G), this form is marked "Not for Public Access" and is required to be filed with the county assessor on light green paper if it is filed for an otherwise public estate.
- **Where the value of a jointly owned asset exceeds a transferee's exemption amount, the county assessor may authorize the holding institution to withhold 20% of the jointly owned asset's value to ensure that the transfer does not jeopardize the collection of Indiana Inheritance Tax. Once the county assessor has determined that all taxes have been paid on the transfer or an Indiana Inheritance Tax Return has been filed, the remaining funds may be released. You may need to provide a copy of the Inheritance Tax Closing letter and/or the countersigned receipt to the holding institution to complete the transfer; however, the holding institution may require an additional Application for Consent to Transfer to be filed to release the remaining funds.

**Where the value of <u>other assets</u> (not jointly owned) exceeds a transferee's exemption amount, the county assessor may decline to consent to the transfer and instead ask you or your attorney to file an Indiana Inheritance Tax Return (Form IH-6) or for you to pay the inheritance tax on the transfer. Once the county assessor has determined that all taxes have been paid on the transfer or an Indiana Inheritance Tax Return has been filed, the county assessor may consent to the transfer by signing and dating the bottom of the Consent to Transfer (Form IH-14).