

## Appendix VI

### State Inheritance Tax Waiver List

The information in this Appendix is based on information published as of December 16, 2014 in the Securities Transfer Guide, a publication of CCH Incorporated, or obtained from the applicable state tax agency. For current information, please consult your legal counsel or, to the extent you subscribe to the Securities Transfer Guide or similar publication, please contact the publisher. This STA publication is published with the understanding that neither the authors nor the publisher is engaged in rendering legal advice or other professional services. The information contained in this publication is provided as a reference resource with the understanding that it does not constitute and should not be construed as legal advice. You should seek the guidance of your attorney and other advisors with regard to your individual situation. The STA disclaims any responsibility for the accuracy and completeness of the information contained herein.

#### STATES WITHOUT INHERITANCE TAX WAIVER REQUIREMENTS

(35 States and District of Columbia)

Arizona	Kansas	New Mexico
Alaska	Kentucky	North Carolina
Arkansas	Louisiana	Oregon
California	Maine	South Carolina
Colorado	Maryland	South Dakota
Connecticut	Massachusetts	Texas
Delaware	Michigan	Utah
District of Columbia	Minnesota	Vermont
Florida	Mississippi	Virginia
Georgia	Nebraska	Washington
Idaho	Nevada	Wisconsin
Iowa	New Hampshire	Wyoming

#### States For Which You Need To Check Date Of Death (8 states)

- **Alabama**      Not required if decedent died after 12/31/04; required if decedent died on or before 12/31/04 and was a resident of Alabama<sup>1</sup>
  
- **Hawaii**        Not required if decedent died on or after 7/1/83; required if decedent died before 7/1/83 and was a legal resident of Hawaii *and* stock is of a corporation incorporated in Hawaii
  
- **Illinois**        Not required if the decedent died on or after 1/1/83; required if decedent died before 1/1/83 *and* was a legal resident of Illinois

<sup>1</sup> Per the Alabama Department of Revenue.

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- **Missouri** Not required if decedent died on or after 1/1/81; required if decedent died before 1/1/81 *and* was a legal resident of Missouri. Also not required if assets were held jointly with Rights of Survivorship, except for transfer of joint property of decedents who died prior to 8/13/74.
- **Montana** Not required if decedent died on or after 1/1/01; required if decedent died prior to 1/1/01 *and* was a legal resident of Montana.
- **North Dakota** Not required if decedent died on or after 8/1/97<sup>2</sup>
- **Oklahoma** Not required if decedent died on or after 1/1/10; may be required if decedent died prior to 1/1/10 and was a legal resident of Oklahoma – please contact the Oklahoma Tax Commission for assistance in determining when required.
- **West Virginia** Not required if decedent died on or after 7/1/85; required if decedent died prior to 7/1/85 *and* was a legal resident of West Virginia

**States With Other Qualifications**  
**(7 states and Puerto Rico)**

- **Indiana** Waiver not required if decedent died on or after 1/1/13. If decedent died before 1/1/13, waiver is required except if the stock is being transferred to the surviving spouse.
- **New Jersey** Waiver required if (1) the decedent was a legal resident of New Jersey, and (2) stock is of a corporation incorporated in New Jersey. In lieu of a Waiver, an “Affidavit and Self-Executing Waiver” may be used in the following situations<sup>3</sup>:
  - when the decedent died on or after 7/1/88 for transfers to a surviving spouse, parent, grandparent, child or children (including legally adopted children), or the issue of any child (including legally adopted child), by joint ownership or the decedent’s will; and
  - when the decedent died on or after 7/10/04 for a transfer to a surviving domestic partner, by joint ownership or the decedent’s will.
  - when the decedent died on or after 2/19/07 to a registered domestic partner, by joint ownership or the decedent’s will.

<sup>2</sup> For additional information please contact the North Dakota State Tax Dept., which has indicated that it will not require waivers if the decedent’s date of death was 10 or more years ago.

<sup>3</sup> For additional “Affidavit and Self-Executing Waiver” requirements, please refer to the State of New Jersey’s Dept. of the Treasury Division of Taxation Form L-8.

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- **New York** Waiver is not required if decedent died on or after 2/1/00; waiver is required for assets belonging to or jointly owned with decedent if decedent died before 2/1/00 *and* was a resident of New York *and* assets valued over \$30,000 as of the date of the transfer request (valuation to include the aggregate amount of securities presented or the total amount of securities owned by decedent for a single issuer). **BUT**, no waiver is required if stock is held in the name of decedent and decedent's surviving spouse as tenants by the entirety or joint tenants **WROS** *and* is transferred to the surviving spouse.
- **Ohio** Waiver is not required if decedent died on or after 1/1/13. No waiver is required for decedents with a date of death prior to 1/1/13 for any property passing to the surviving spouse either through the estate of the decedent or by joint tenancy, or for assets valued at \$25,000.00 or less as of the decedent's date of death.
- **Pennsylvania** Waiver only required if shares are registered in TOD, POD or other type of beneficiary designated registration (where shares go directly to the beneficiary at death of owner and beneficiary is not a surviving spouse).
- **Rhode Island** Waiver required if (1) decedent was a legal resident of Rhode Island, and (2) stock was issued by a Rhode Island corporation.
- **Puerto Rico** Waiver required if decedent was a legal resident of Puerto Rico. For non-residents of Puerto Rico, may be required.
- **Tennessee** Waiver not required if decedent died on or after 1/1/16. No tax waiver or consent is required for decedents with a date of death prior to 1/1/16 for property passing to the surviving spouse, tenant by entirety or joint tenant with rights of survivorship.