



RECORDS RETENTION AND DISPOSITION SCHEDULE

Revenue, Department of. Inheritance Tax Division.

Agency: Inheritance Tax Division		Division:	
ITEM NO.	RECORD SERIES	TITLE/DESCRIPTION <i>(This Retention Schedule is approved on a space-available basis)</i>	RETENTION PERIOD
1	79-3016	CLOSE-OUT FILES AND CONSENTS TO TRANSFER Pursuant to IC 6-4.1-2-1, an inheritance tax is imposed at the time of a decedent's death on certain property interest transfers made by him. This file consists of estate tax returns for the assessment and collection of "death taxes," including SF 48831 (IH-14). Disclosure of these records may be subject to IC 6-4.1-12-12. Retention based on IC 6-4.1-9-11(a).	TRANSFER to the RECORDS CENTER three (3) months after receipt. DESTROY after an additional nine (9) years and nine (9) months in the RECORDS CENTER. TOTAL RETENTION: Ten (10) years.