



## ***Inheritance Tax After June 30, 2004 Act 884 of 2004***

### **In General**

For deaths occurring after June 30, 2004, no inheritance tax shall be due, and no inheritance tax return or any other succession related documentation shall be required to be filed with the secretary of the Department of Revenue, if application is made with the court no later than the last day of the ninth month following the death of a decedent for either the judicial opening of the succession or, the rendering of a judgment of possession. *CCP Articles 2951 and 2953, as amended and reenacted by Act 884 of the 2004 Regular Session.*

Affidavits of Small Succession as provided by CCP Article 3431 et seq shall continue to be filed with the Department of Revenue.

### **Revocable Inter Vivos Trusts**

For deaths occurring after June 30, 2004, no inheritance tax shall be due, and no inheritance tax return or any other succession related documentation shall be required to be filed with the secretary of the Department of Revenue, if a trust declaration is filed with the secretary of the Department of Revenue in accordance with the provisions of R.S. 47:2426. The trust declaration to be filed shall include the following:

1. The name, address, and social security number of the decedent.
2. The name and Taxpayer identification number of the trust, if any.
3. The name and address of the declarant and his relationship to the trust.
4. The date of death of the decedent.
5. A statement by the declarant that the succession has not been judicially opened.

### **Federal Estate Tax Return Required**

For deaths occurring between July 1, 2004, and January 1, 2005, proof must be submitted to the court evidencing the payment of any estate transfer taxes due, and the filing with the secretary of the Department of Revenue of:

1. An inheritance and estate tax return, when required.
2. A copy of the petition for possession.
3. The formal inventory or the sworn descriptive list.
4. The affidavit of death and heirship.
5. A copy of the federal estate tax return, when required.
6. A copy of the testament, if any.

### **Failure To Comply With Act 884 of 2004**

Inheritance tax shall be due and payable as if the decedent died prior to July 1, 2004. *R.S.47:2401.*

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