

**450.20 Record of deferred estates.**

The department of revenue shall keep a separate record of any deferred estate upon which the tax due is not paid on or before the last day of the ninth month after the death of the decedent, showing substantially the same facts as are required in other cases, and also showing:

1. The date and amount of all bonds given to secure the payment of the tax with a list of the sureties thereon.
2. The name of the person beneficially entitled to such estate or interest, with place of residence.
3. A description of the property or a statement of conditions upon which such deferred estate is based or limited.

[S13, §1481-a46; C24, 27, 31, 35, 39, §7326; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §450.20]

[2003 Acts, ch 95, §4, 24](#); [2003 Acts, ch 145, §286](#)