

636.61 Adjusted gross estate defined.

Unless otherwise defined, "*adjusted gross estate*" in an express trust not being administered in the probate court means the entire value of the gross estate as determined under the federal estate tax less the aggregate amount of the deductions allowed by sections 2053 and 2054 of the Internal Revenue Code as amended to and including January 1, 1982.

[82 Acts, ch 1053, § 2]

C83, § 682.61

C93, § 636.61