

451.3 Gross and net estate.

The gross estate shall be the same as finally determined for federal estate tax and the net estate shall be the gross estate less deductions as permitted by federal law, in arriving at the net taxable federal estate, all determined as provided in the Internal Revenue Code.

[C31, 35, § 7397-c3; C39, § **7397.03**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 451.3]

88 Acts, ch 1028, § 44