

633E.4 Tax qualified disclaimer.

Except as provided in sections 633E.13 and 633E.15, notwithstanding any other provision of this chapter, any disclaimer or transfer that meets the requirements of section 2518 of the Internal Revenue Code, and the regulations promulgated thereunder, for the purpose of being a tax qualified disclaimer with the effect that the disclaimed or transferred interest is treated as never having been transferred to the disclaimant is effective as a disclaimer under this chapter. For purposes of this section, "*Internal Revenue Code*" means the same as defined in section 422.3.

2004 Acts, ch 1015, §11

C2005, §633.904

2005 Acts, ch 38, §52, 53

CS2005, §633E.4

2010 Acts, ch 1020, §1