

**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](#)

Referred to in [§633E.7](#)