

**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 type and amount of any security, other than a bond, given to secure the payment of the tax.
3. The name of the person beneficially entitled to such estate or interest, with place of residence.
4. 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](#); [2018 Acts, ch 1134, §1, 4](#)

2018 amendment applies to estates of decedents that include a deferred estate or remainder interest and that have not, on or before July 1, 2018, received approval from the department of revenue to defer payment of tax pursuant to [§450.44 – 450.49](#); [2018 Acts, ch 1134, §4](#)