

Preparing Applications for Consents to Transfer (Form IH-14)

INSTRUCTIONS FOR PERSONAL REPRESENTATIVES, JOINT OWNERS, OR OTHER BENEFICIARIES WISHING TO OBTAIN CONSENT TO TRANSFER PERSONAL PROPERTY OF AN INDIANA RESIDENT DECEDENT

1. Complete all information concerning the **decedent's** name, county of residence, social security number, date of death and address at the top of the form.
2. For number one (1), please check box A and list the name of the personal representative if you have opened a probate estate. Complete the cause number and date the estate was opened. If no probate estate has been opened and no administration is anticipated, leave the cause number blank and check box B.
3. Complete all account information. Be sure to list the value of the account on the decedent's date of death. Multiple accounts held by the same holding institution (e.g. bank, brokerage, insurance company) may be reported on the same form. Use separate forms for each holding institution.
4. Complete all transferee information including name, relationship to decedent, address, telephone number and email address.
5. **Signatures** - If the estate is the beneficiary, the personal representative should sign the Consent to Transfer. If a trust is the beneficiary, the trustee should sign the Consent to Transfer. For jointly held property and payable on death accounts, **all** joint owners or beneficiaries must sign – separate forms can be used. Original signatures are preferred, but faxed or scanned signatures are acceptable. The county assessor will complete the bottom portion of the form. **
6. **File the completed forms in triplicate at the county assessor's office in the county where the decedent was a resident.**
7. If submitting the application by mail, please enclose a self-addressed stamped envelope.
8. The assessor will return two (2) copies of the consent to you: one to send to the holding institution and one for your personal records.

*Once completed, this form is confidential pursuant to Ind. Code § 6-4.1-12-12. To comply with Administrative Rule 9 and Trial Rule 5(G) this form is marked "Not for Public Access" and is required to be filed with the county assessor on light green paper if it is filed for an otherwise public estate.

**Where the value of a jointly-owned asset exceeds a transferee's exemption amount, the county assessor may authorize the holding institution to withhold 20% of the jointly-owned asset's value to insure that the transfer does not jeopardize the collection of Indiana Inheritance Tax. Once the county assessor has determined that all taxes have been paid on the transfer or an Indiana Inheritance Tax Return has been filed, the remaining funds may be released. You may need to provide a copy of the Inheritance Tax Closing letter and/or the countersigned receipt to the holding institution to complete the transfer; however the holding institution may require an additional Application for Consent to Transfer to be filed in order to release the remaining funds.

**Where the value of other assets (not jointly-owned) exceeds a transferee's exemption amount, the county assessor may decline to consent to the transfer and instead ask you or your attorney to file an Indiana Inheritance Tax Return (Form IH-6) or for you to pay the inheritance tax on the transfer. Once the county assessor has determined that all taxes have been paid on the transfer or an Indiana Inheritance Tax Return has been filed, the county assessor may consent to the transfer by signing and dating the bottom of the Consent to Transfer (Form IH-14).