

MICHIGAN ESTATE TAX ACT (EXCERPT)
Act 188 of 1899

205.247 Final account.

Sec. 47.

A final account of a personal representative of the estate when the value of the gross estate wherever situated exceeds the federal unified credit equivalent under the internal revenue code shall not be allowed by the probate court unless the account shows, and the probate judge finds, that the tax imposed by the provisions of this act upon the personal representative, which has become payable, has been paid. The department's certificate of nonliability for the tax or its receipt for the amount of tax paid shall be conclusive in the proceedings as to the liability or the payment of the tax.

History: Add. 1993, Act 54, Imd. Eff. June 3, 1993

Popular Name: Inheritance Tax