

# STATE OF ALASKA

## DEPARTMENT OF REVENUE

### Tax Division

FRANK MURKOWSKI, GOVERNOR

State Office Building  
PO Box 110420  
Juneau, AK 99811-0420  
(907)465-3695 (ph)  
(907)465-2375 (fax)

tim\_cottongim@revenue.state.ak.us

May 22, 2006

Dear Sir/Madame:

The Department of Revenue (DOR) is responsible for administering the Alaska estate tax program found under AS 43.31, which is based on the federal state death tax credit. Alaska Statute 43.31 imposed obligations upon executors, Superior Court judges, and DOR to carry out this program. However, the Economic Growth and Tax Relief Reconciliation Act of 2001, Pub. L. No. 107-16, phased out the **state death tax credit** allowed against the federal estate tax in 25 percent increments between 2002 and 2005. Since Alaska's estate tax is based on the federal state death tax credit, the phase-out of this credit effectively nullified the Alaska estate tax beginning January 1, 2005.

Therefore, in accordance with the repeal of the state death tax credit, for decedents dying after December 31, 2004, DOR will no longer require:

- a) The Superior Court to provide notice of deaths in Alaska (AS 43.31.290);
- b) Executors to file a Preliminary Notice and Report (AS 43.31.111); and
- c) Executors to file a copy of the federal estate tax return (AS 43.31.121).

Additionally, in accordance with the repeal of the state death tax credit for decedents dying after December 31, 2004, DOR will no longer issue:

- a) Tax receipts to executors (AS 43.31.1810; and
- b) Certificates of non-liability (AS 43.31.250).

If you have any questions, please contact Tim Cottongim at (907)465-3695.

Sincerely,



Paul Dick  
Chief of Operations  
Tax Division