

Article 27.

Apportionment of Federal Estate Tax.

**§ 28A-27-1. Definitions.**

For the purposes of this Article:

- (1) "Estate" means the gross estate of a decedent as determined for the purpose of the federal estate tax.
- (2) "Fiduciary" includes a personal representative and a trustee.
- (3) "Person" means any individual, partnership, association, joint stock company, corporation, governmental agency, including any multiples or combinations of the foregoing as, for example, individuals as joint tenants.
- (4) "Person interested in the estate" means any person, including a personal representative, guardian, or trustee, entitled to receive, or who has received, from a decedent while alive or by reason of the death of a decedent any property or interest therein included in the decedent's taxable estate.
- (5) "State" means any state, territory, or possession of the United States, the District of Columbia, or the Commonwealth of Puerto Rico.
- (6) "Tax" means the net Federal Estate Tax due, after application of any available unified transfer tax credit, and interest and penalties imposed in addition to the tax. (1985 (Reg. Sess., 1986), c. 878, s. 1.)