

**64:80:05:04. Deductions for funeral expenses.** Expenditures for funeral expenses are allowed as deductions from the decedent's estate, but only to the extent such expenditures exceed any amounts received or receivable as death benefits which are specifically intended to cover such expenses.

**Source:** 4 SDR 35, effective December 22, 1977; 13 SDR 129, 13 SDR 134, effective July 1, 1987.

**General Authority:** SDCL 10-41-9.

**Law Implemented:** SDCL 10-40-26.

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