

TRUMBULL COUNTY PROBATE COURT

Judge James A. Fredericka
www.trumbullprobate.org

CHECKLIST OF ESTATE PROCEDURE For date of death on or after Jan 1, 2002

Estate of _____

Address of Decedent _____

Date of Death _____ Social Security No _____

Probate Court Case No _____ Date Filed _____

Fiduciary _____

Address _____

Phone No (Home) _____ (Work) _____

Fed Tax ID No _____ Estate Income Tax Year _____ to _____

	Due Time	Due Date	Date Filed	Item	Rule*
Name and Addresses of the					
Surviving Spouse					
Heirs					
Devisees and Legatees				Std Form 10	58
Court Costs Deposit					
File Will with Application for Admission				Std Forms 10, 20	59
Waivers or Notice to Parties Entitled				Std Forms 21, 22, 86	
Will Admitted to Probate				Std Form 23	
Application for Authority to Administer				Std Forms 10, 40	60
Waivers or Notice to Parties Entitled (includes Declinations)				Std Forms 44 & 43	
Bond of Fiduciary				Std Form 42	
Appointment of Fiduciary		Day 1		Std Form 45	
Apply for Funeral Benefits					
Social Security					
Veterans Administration					
Public Employees Retirement System					
Railroad Retirement					
Apply for Monthly Benefits (See above Agencies or Private Employers)					
Appointment Appraiser				Std Form 30	61
Notice to Administrator of Estate Recovery Program				Std Form 70	
Notify Post Office of Address Change				USPS Form 3575	
Affidavit of Spouse to Receive Automobile				RC 2106 18	

Pay Appraisers Fee \$ _____

Apply for Fed Tax ID Number _____

Selection of Estate Income Tax Year _____

File Certificate of Service of Notice of Probate of Will _____

File Inventory _____

Schedule of Assets or Extension _____

File Family Allowance _____

Obtain Tax Releases _____

Change Bank Accounts & Securities to Estate Name _____

File Decedent's final Fed Personal Income Tax Return and Fid Release from Liability _____

File Decedent's final Ohio Personal Income Tax Return _____

Schedule of Claims (if Insolvent) _____

Claim of Executor _____

Election of Surv Spouse against Will Due within 5 months of appointment _____

Passage of Will Contest Period _____

Account with Receipts _____

File Certificate of Service of Account to Heirs of Beneficiaries _____

Application to Extend Administration _____

Ohio Estate Tax Return (Date of Death) _____

Fed Estate Tax Return (Date of Death) and Fid Release from Liability _____

Closing Letter on Fed Estate Tax & Ohio Estate Name _____

Fed Estate Income Tax Return _____

Ohio Estate Income Tax Return _____

IRS Carry over loss to Beneficiaries _____

Distribution in Kind and Certificate of Transfer for Real Estate _____

Income Tax Basis of Distributed Property mailed to Distributee _____

Application for Counsel Fees _____

Due Time	Due Date	Date Filed	Item	Rule*
				61
			IRS form SS4	
			Std Form 24	
2 Mos			Std Forms 10, 60	
90 Days			Std Form 61	
90 Days			R C 2106 13	
5 Mos			Std Form 71 or 72	
			OET Form 14	
			IRS Form 1040	
			Form IT-1040	
3 Mos			R C 2117 02	
			Std Form 82	
3 Mos			R C 2107 76	
6 Mos			Std Forms 13.0 & 13.1	64
6 Mos			Std Form 13 9	
6 Mos			Std Form 13 8	
9 Mos			OET Forms 2 or 4	
9 Mos			IRS Form 706	
			IRS Form 1041	
			Form IT 1041-E	
			IRS Form 1041 K-1	
			Std Forms 10 0, 12 0, 12 1	
				71

PROBATE COURT OF TRUMBULL COUNTY, OHIO

ESTATE OF _____, DECEASED

CASE NO. _____

INVENTORY AND APPRAISAL

[R.C. 2115.02 and 2115.09] – Date of Death After April 5, 2017

To the knowledge of the fiduciary the attached schedule of assets in decedent's estate is complete. The fiduciary determined the value of those assets whose values were readily ascertainable and which were not appraised by the appraiser, and that such values are correct.

The estate is recapitulated as follows:

Tangible personal property.....\$ _____
Intangible personal property.....\$ _____
Real property.....\$ _____
Total.....\$ _____

Automobiles transferred to surviving spouse under R.C. 2106.18

Value(s): \$ _____, \$ _____, \$ _____, \$ _____,
\$ _____, \$ _____, \$ _____, \$ _____

Total value [not to exceed \$65,000.00]..... \$ _____

☐ The fiduciary is also the surviving spouse of the decedent and waives notice of the taking of the inventory.

Attorney

Fiduciary

Attorney Registration No. _____

APPRAISER'S CERTIFICATE

The undersigned appraiser agreed to act as appraiser of decedent's estate and to appraise the property exhibited truly, honestly, impartially, and to the best of the appraiser's knowledge and ability. The appraiser further says that those assets whose values were not readily ascertainable are indicated on the attached schedule by a check in the "Appraised" column opposite each such item, and that such values are correct.

Appraiser

CASE NO. _____

WAIVER OF NOTICE OF TAKING OF INVENTORY
[R.C. 2115.04]

The undersigned surviving spouse hereby waives notice of the time and place of taking the inventory of decedent's estate.

Surviving Spouse

WAIVER OF NOTICE OF HEARING ON INVENTORY
[Use when notice is required by the Court or deemed necessary by the fiduciary]

The undersigned, who are interested in the estate, waive notice of the hearing on the inventory.

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

ENTRY SETTING HEARING

The Court sets _____ at _____ o'clock _____.M., as the date and time for hearing the inventory of decedent's estate.

Date

Probate Judge

ESTATE OF _____, DECEASED
CASE NO. _____

(Attach to inventory and appraisal)

(Insert a check in the column "Appraised" opposite an item if it was valued by the appraiser. Leave blank if the readily ascertainable value was determined by fiduciary)

[illegible]

**PROBATE COURT OF TRUMBULL COUNTY, OHIO
JAMES A. FREDERICKA, JUDGE**

ESTATE OF _____, DECEASED

CASE NO. _____

APPLICATION FOR TRANSFER OF MOTOR VEHICLE

The undersigned, qualified fiduciary of the above estate, represents that he has in his possession the following described motor vehicle, belonging to said estate:

Year _____ Body Type _____ Model _____ Make _____
Mfrs. Serial No. _____ Cert. Of Title No. _____

Applicant states that the following person is entitled to such motor vehicle-- by virtue of the Will --
by the statute of descent and distribution -- by family allowance-- by purchase for \$_____.
by consent-- for reimbursement

Applicant requests that the above mentioned motor vehicle be transferred to:

Name

Address

Applicant

ENTRY TRANSFER OF MOTOR VEHICLE

The Court finds that all of the statements in the above application are true and that the above transferee is entitled to such motor vehicle.

It is therefore ordered that said fiduciary transfer said motor vehicle as prayed for.

James A. Fredericka
Probate Judge

PROBATE COURT OF TRUMBULL COUNTY, OHIO

ESTATE OF _____, DECEASED

CASE NO. _____

WAIVER OF NOTICE OF HEARING ON INVENTORY

[Use when notice is required by the Court or deemed necessary by the fiduciary]

The undersigned, who are interested in the estate, waive notice of the hearing on the inventory.

PROBATE COURT OF TRUMBULL COUNTY, OHIO
JAMES A. FREDERICKA, JUDGE

ESTATE OF _____ DECEASED

CASE NO. _____

APPLICATION FOR CERTIFICATE OF TRANSFER

[R.C. 2113.61]

Applicant states that decedent died on _____.

Decedent's domicile at death was _____
Street Address

City or Village, or Township if unincorporated area County

Post Office State Zip Code

Decedent died owning the real property described in the accompanying Certificate of Transfer No. _____, which also lists those persons to whom the real property passed. Applicant asks the Court to issue a Certificate of Transfer so that new ownership interests may be recorded.

[Check the applicable boxes]

- ☐ Decedent died intestate.
- ☐ Decedent died testate on _____; will admitted to probate on _____.
- ☐ Decedent's known debts have been paid or secured to be paid.
- ☐ Sufficient other assets are in hand to pay decedent's known debts.
- ☐ Estate is insolvent and the transfer shall apply toward the allowance for support.
- ☐ Applicant was appointed by this Court on _____ and is the qualified and acting executor or administrator of decedent's estate.
- ☐ Executor or administrator of decedent's estate failed to file this application before being discharged.
- ☐ Applicant is the executor or administrator appointed in another state. There is and has been no ancillary administration in Ohio. The real property to be transferred is located in this county.
- ☐ The transfer is subject to a written contract for the sale and conveyance of the real property, entered into but uncompleted by decedent before death. A copy of the contract is attached.
- ☐ There has been no administration and none is contemplated [R.C. 2113.61(D)].
- ☐ The transfer is pursuant to decedent's Will.
- ☐ The transfer is pursuant to the statutes of descent and distribution.
- ☐ The transfer is pursuant to summary release from administration [R.C. 2113.031(D)(3)].
- ☐ The real property to be transferred is subject to a charge in favor of the surviving spouse in the amount of \$ _____ as computed pursuant to R.C. 2106.11 on attached Exhibit A, and as shown on the accompanying Certificate of Transfer, in respect of the unpaid balance of the specific monetary share which is part of the surviving spouse's total intestate share.

- ☐ Spousal elections have been exercised.
- ☐ Disclaimers or assignments have been filed.
- ☐ The transfer is of decedent's entire interest in the mansion house to the surviving spouse, who hereby elects to take such interest as part or all of the intestate share and/or allowance for support. **[If this paragraph is checked, the following must be completed, and both the surviving spouse and applicant must sign this form].**

The value of the total intestate share to which decedent's surviving spouse is entitled is \$ _____

The value of the allowance for support to which decedent's surviving spouse is entitled is \$ _____

The value of decedent's entire interest in the mansion house is:

Interest in mansion house\$ _____

Interest in household goods in house.....\$ _____

Interest in lots or farm land adjacent to house
and used in conjunction with it, which are
described in Certificate of Transfer and which
spouse hereby elects to include\$ _____

Less: Decedent's share of liens
on any and all of above\$ _____

Total\$ _____ \$ _____

Surviving Spouse

Applicant

Title or status

ENTRY ISSUING CERTIFICATE OF TRANSFER

The Court finding that the above application contains the information required by statute orders that Certificate of Transfer No. _____ be filed with this Entry and a copy of the Certificate of Transfer be issued for recording.

- ☐ **[Check if applicable]** The Court further finds that the transfer is subject to a charge pursuant to R. C. 2106.11.

Date

James A. Fredericka, Probate Judge

PROBATE COURT OF TRUMBULL COUNTY, OHIO
JAMES A. FREDERICKA, JUDGE

ESTATE OF _____, DECEASED

CASE NO. _____

CERTIFICATE OF TRANSFER

NO. _____

[Check one of the following]

☐ Decedent died intestate.

☐ Decedent died testate.

Decedent died on _____ owning the real property described in this certificate. The persons to whom such real property passed by devise, descent or election are as follows:

[illegible]

[Complete if applicable] The real property described in this certificate is subject to a charge of \$ _____
in favor of decedent's surviving spouse, _____ in respect
of the unpaid balance of the specific monetary share which is part of the surviving spouse's total intestate share.

CASE NO. _____

The legal description of decedent's interest in the real property subject to this certificate is: **[use extra sheets, if necessary]**.

Prior Instrument Reference:

Parcel No:

This instrument was prepared by _____

ISSUANCE

This Certificate of Transfer is issued this _____ day of _____, 201 ____.

James A. Fredericka
Probate Judge

CERTIFICATION

I certify that this document is a true copy of the original Certificate of Transfer No. _____ issued on
_____ and kept by me as custodian of the official records of this Court.

Date

James A. Fredericka
Probate Judge

By _____
Deputy Clerk

**IN THE COURT OF COMMON PLEAS
DIVISION OF PROBATE
TRUMBULL COUNTY, OHIO**

IN THE ESTATE OF

CASE NO. _____

_____, DECEASED

**COMPUTATION OF COUNSEL FEES
FULL ADMINISTRATION**

I. Probate Assets – per the approved Inventory

A. Personal Property – inventory total _____

4% of first \$200,000 _____

3% of next \$300,000. _____

2% of balance of _____ _____

Total. _____

B. Real Estate – transferred by certificate

(inventory total of real estate _____)

2% of first \$25,000. _____

1% of balance of _____ _____

Total. _____

C. Real Estate - sold to spouse or per statutory or testamentary power

(inventory total of real estate _____)

3% of first \$25,000. _____

2% of balance of _____ _____

Total. _____

D. Real Estate sold per land sale proceedings

(inventory total of real estate _____)

4% of first \$25,000. _____

3% of balance of _____ _____

Total. _____

II. Non-Probate Assets – Attach separate itemization of legal servicesrendered relative to non-probate assets. (*Identify service, specific**non-probate asset, date and time spent, rate per hour, and total*). _____

TOTAL FEE REQUESTED _____

Fiduciary Signature/Approval_____
Attorney Signature and Supreme Court No._____
Printed Name_____
Printed Name

Note:

- The inventory includes all probate assets owned by decedent at time of death. The values are the date of death values and the inventory does not include interest income or non-probate property. The final appraisal value of real estate is the date of death value. Fees taken on assets which are later reappraised at a lower value shall be adjusted.
- Fees shall not be paid until approved by journal entry and are payable upon filing of the final account.
- When the attorney is also the fiduciary, the attorney fee shall be reduced by one-half.
- In lieu of the computation form, the attorney may itemize all legal services rendered.

**IN THE COURT OF COMMON PLEAS
DIVISION OF PROBATE
TRUMBULL COUNTY, OHIO**

IN THE ESTATE OF

CASE NO. _____

_____, DECEASED

COMPUTATION OF EXECUTOR/ADMINISTRATOR COMMISSION

I. Personal Estate (In Estate)

0 to	\$100,000	@ 4%	_____	
\$100,001 to	\$400,000	@ 3%	_____	
\$400,001 to	_____	@ 2%	_____	
Total				\$ _____

II. Real Estate (Not Sold In Estate)

Value from Ohio Estate Tax Return of _____ @ 1% \$ _____

III. Non-Probate Assets (Except Joint & Survivorship)

Value from Ohio Estate Tax Return of _____ @ 1% \$ _____

IV. Summary

A. Total Commission Requested (Per I, II & III). \$ _____

B. Less Commissions previously approved by the Court \$ _____

C. Balance of Commission requested from Estate \$ _____

V. Note

- A. Commissions will not be allowed when there is a delinquency in filing an account.
- B. Commissions will be shared equally between co-fiduciaries, unless the will provides otherwise.
- C. Commissions may be reduced when citations have been issued and when extraordinary attorney fees have been granted.
- D. Commissions shall not be paid until allowed by judgment entry.

Date_____
Fiduciary Signature_____
Type or Print Name

**PROBATE COURT OF TRUMBULL COUNTY, OHIO
JAMES A. FREDERICKA, JUDGE**

ESTATE OF _____, DECEASED

CASE NO. _____

FIDUCIARY'S ACCOUNT

[R.C. 2109.30, 2109.301 and 2109.32]

The fiduciary offers the account given below and on the attached itemized statement of receipts and disbursements. The fiduciary states that the account is correct and asks that it be approved and settled.

[Check one of the following]

- ☐ This is a partial account. A statement of the assets remaining in the fiduciary's hands is attached.
- ☐ This is a final account. A statement of the assets remaining in the fiduciary's hands for distribution to the beneficiaries is attached.
- ☐ This is a distributive account and the fiduciary asks to be discharged upon its approval and settlement.
- ☐ This is a final and distributive account and the fiduciary asks to be discharged upon its approval and settlement.

[Complete if this is a partial account, or if one or more accounts have previously been filed in the estate] The period of this account is from

_____ to _____

[Complete if applicable] Accounts previously filed in the estate, the accounting periods, and the fiduciary and attorney fees paid for each period, are as follows:

Date Filed	Accounting Period	Fiduciary Fees Paid	Attorney Fees Paid
		\$	\$

Note:

2117.06(K) states: "The distributee may be liable to the estate up to the value of the distribution and may be required to return all or any part of the value of the distribution if a valid claim is subsequently made against the estate within the time permitted under this section.

2109.32(C) states: "The rights of any person with a pecuniary interest in the estate are not barred by approval of an account pursuant to division (A) and (B) of this section. These rights may be barred following a hearing on the account pursuant to section 2109.33 of the Revised Code.

CASE NO. _____

This account is recapitulated as follows:

RECEIPTS

Personal property not sold \$ _____
Proceeds from sale of personal property _____
Real property not sold _____
Proceeds from sale of real property _____
Income _____
Other receipts _____
Total receipts \$ _____

DISBURSEMENTS

Fiduciary fees this accounting period \$ _____
Attorney fees this accounting period _____
Other administration costs and expenses _____
Debts and claims against estate _____
Ohio and federal estate taxes _____
Personal property distributed in kind _____
Real property transferred _____
Other distributions to beneficiaries _____
Other disbursements _____
Total disbursements \$ _____

BALANCE REMAINING IN FIDUCIARY'S HANDS \$ _____

Attorney

Fiduciary

Attorney Registration No. _____

Date

ENTRY SETTING HEARING

The Court sets _____, 20__ at _____ o'clock _____ M., as the date and time
for hearing the above account.

Date

JAMES A. FREDERICKA
PROBATE JUDGE

CASE NO. _____

Page _____ of _____ pages

Following is an itemized statement of receipts and disbursements by the fiduciary in the administration of his trust.

[illegible]

FIDUCIARY

ESTATE OF _____, DECEASED

CASE NO. _____

[Attach to partial or final fiduciary's account]

The estate assets remaining in fiduciary's hands are recapitulated as follows:

Total assets remaining in fiduciary's hands..... \$_____

[illegible]

Page _____ of _____ pages

[illegible]

Fiduciary

PROBATE COURT OF TRUMBULL COUNTY, OHIO
JAMES A. FREDERICKA, JUDGE

IN THE MATTER OF _____

CASE NO. _____

BANK CERTIFICATE

N.B. Must be executed when funds are on deposit.

I HEREBY CERTIFY that the within named fiduciary, on the date named below, had on deposit in

The _____ of _____, Ohio,
the sum of \$ _____ on _____ to the credit of
the estate of _____.

Nature of deposit

Dated _____, _____

Bank

By _____
Cashier

Fiduciary

BANK CERTIFICATE

N.B. Must be executed when funds are on deposit.

I HEREBY CERTIFY that the within named fiduciary, on the date named below, had on deposit in

The _____ of _____, Ohio,
the sum of \$ _____ on _____ to the credit of
the estate of _____.

Nature of deposit

Dated _____, _____

Bank

By _____
Cashier

Fiduciary

**PROBATE COURT OF TRUMBULL COUNTY, OHIO
JAMES A. FREDERICKA, JUDGE**

ESTATE OF _____

CASE NO. _____

**CERTIFICATE OF SERVICE OF ACCOUNT
TO HEIRS OR BENEFICIARIES**

[R.C. 2109.32]

This is to certify that a true and accurate copy of the _____ account was
type of account

served _____, 201__ upon all beneficiaries of the estate except:
date

☐ The following heir or beneficiary whose address is unknown: _____

☐ The following beneficiary of a specific bequest or devise who has received his or her
distribution and for which a receipt has been filed or exhibited with the court:

Attorney

Fiduciary

Attorney Registration No. _____

**PROBATE COURT OF TRUMBULL COUNTY, OHIO
JAMES A. FREDERICKA, JUDGE**

ESTATE OF _____

CASE NO. _____

APPLICATION TO EXTEND ADMINISTRATION

[R.C. 2109.301, Sup. R. 78(B) and (C)]

The undersigned fiduciary of the above captioned estate applies to extend the filing of the final and distributive account or certificate of termination beyond six months for the following reason(s):

- ☐ An Ohio estate tax return must be filed for the estate.
- ☐ A proceeding contesting the validity of the decedent's will pursuant to section 2107.71 of the Revised Code has been commenced.
- ☐ The surviving spouse has filed an election to take against the will.
- ☐ The administrator or executor is a party in a civil action.
- ☐ The estate is insolvent.
- ☐ It would be detrimental to the estate and its beneficiaries or heirs to file a final and distributive account within six months for the following reasons (state with specificity):

Attorney

Fiduciary

Attorney Registration No. _____

ENTRY

Upon consideration of the application, the Court orders:

- ☐ An account or certificate of termination shall be due not later than thirteen months after the appointment of the fiduciary.
- ☐ A final and distributive account or certificate of termination is due _____, 201__.
- ☐ The motion is denied.
- ☐ Other: _____

A status letter shall be filed with each partial account or waiver of partial account.

**JAMES A. FREDERICKA
JUDGE**



**Department of
Taxation**

Estate Tax Unit
1-(800) 977-7711
tax.ohio.gov

ET 22
Rev. 7/03

Date Estate Tax Return and/or
this Form Filed in Probate Court

**Certificate of Estate Tax Payment and
Real Property Disclosure
for Dates of Death on or after November 8, 1990
(Section 5731.21 O.R.C.)**

This form should not be sent to the Estate Tax Unit in Columbus.

Estate of: Decedent's last name, first name and middle initial

County of residence

Case number

Date of death

Part I – Please complete either Section A or B, whichever is applicable.

A. This section is to be completed by the estate representative where an Ohio estate tax return is required to be filed.

Date of death (please check one):

- ☐ On or after Jan. 1, 2002 – more than \$338,333
- ☐ On or after Jan. 1, 2001 through Dec. 31, 2001 – more than \$200,000
- ☐ On or after June 30, 1983 through Dec. 31, 2000 – more than \$25,000.

1. The estate tax return due for this estate was filed in probate court on the date stamped hereon.
2. All estate taxes shown due, if any, on the return have been paid in full. (This step will take effect upon verification by the county auditor on page 3, Part II of this form.)
3. All real property listed in the inventory for the decedent's estate is included in the estate tax return as well as the following real property not listed in the inventory and attached to this certificate.
4. The real property attached to this certificate shall be free of any lien for estate taxes under Ohio Revised Code (R.C.) sections 5731.02 and 5731.19(A). This certificate does not take effect until verification of payment of tax is received from the county auditor's office. This certificate does not reflect the tax commissioner's final determination of estate tax under R.C. section 5731.26.

B. This section is to be completed by the estate representative where no Ohio estate tax return is required to be filed.

Date of death (please check one):

- ☐ On or after Jan. 1, 2002 – under \$338,333
- ☐ On or after Jan. 1, 2001 through Dec. 31, 2001 – under \$200,000
- ☐ On or after June 30, 1983 through Dec. 31, 2000 – under \$25,000.

1. No estate tax return is required to be filed because the gross estate, which includes all real property, falls below the filing requirements set forth in R.C. section 5731.21(A)(3).
2. All real property listed in the attached inventory for the decedent's estate, as well as the following real property not listed in the inventory and attached to this certificate, shall be free of any lien for estate taxes under R.C. sections 5731.02 and 5731.19(A).

Declaration

The information contained on this certificate, to the best of my knowledge, is true and complete.

Name of estate representative

Address of estate representative

Signature of estate representative

Date

Instructions for Completion

Estate Representative

If an estate tax return is required to be filed

- ▶ The estate representative completes **Section A** in **Parts I and II** of this certificate. The estate representative is required to sign **Part I** of the certificate. For dates of death on or after Nov. 8, 1990, this certificate is required to accompany one of the following returns when it is filed with the probate court:
 - (a) Resident Ohio Estate Tax Return (estate tax form 2)
 - (b) Nontaxable Return (estate tax form 2)
 - (c) Ohio Nonresident Estate Tax Return (estate tax form 4)
 - (d) Amended Resident Ohio Estate Tax Return (estate tax form 2X)

If no estate tax return is required to be filed

- ▶ The estate representative completes **Section B** in **Part I** only. The estate representative is required to sign **Part I** of this certificate.

Probate Court

If an estate tax return is required to be filed

- ▶ Upon receipt of one of the above-listed returns for filing, the probate court date stamps both the return and **Part I** of this certificate.

Part I is maintained in the court's public record file. **Part II** of this certificate is forwarded to the county auditor with the filed return or estate tax form 5 for verification of payment of tax.

After receipt of **Part II** of this certificate from the county auditor, the probate court signs and date stamps **Section C. Part II** is then filed with **Part I** in the public record file.

If no estate tax return is required to be filed

- ▶ The probate court date stamps **Part I** of this certificate. **Part I** is then maintained in the probate court's public record file. **Part II** is not applicable.

County Auditor

If an estate tax return is required to be filed

- ▶ If the estate taxes have been paid in full, the county auditor completes **Section B of Part II** of this certificate to verify that the taxes have been paid in full. The county auditor validates the date the return was filed. **Part II of this certificate is maintained at the county auditor's office until all taxes shown to be due have been paid.** When the taxes are paid, the county auditor signs and date stamps **Part II**. After completion, **Part II** is returned to the probate court. This same procedure is followed for nontaxable filings.

If no estate tax return is required to be filed

- ▶ Neither **Part I** nor **Part II** of this certificate shall be forwarded to the county auditor's office.

Property Description

If an estate tax return is required to be filed

- ▶ Attach all real property not listed in the inventory including permanent parcel number, address and full legal description.

If no estate tax return is required to be filed

- ▶ Attach a copy of the inventory for the decedent's estate as well as all real property not listed on the inventory, including permanent parcel number, address and full legal description.

**Certificate of Estate Tax Payment and Real Property Disclosure
for Dates of Death on or After November 8, 1990
(R.C. Section 5731.21)**

Part II

A. This section is to be completed by the estate representative.

Estate of _____ Case number _____

Date of death _____ County _____

B. This section is to be completed by the county auditor.

I hereby verify that the estate taxes shown due on the estate tax return filed on _____
have been paid in full.

County auditor

By: _____
Deputy

**Date Tax Paid to
County Auditor**

C. This section is to be completed by the probate judge.

The verification of this certificate by the county auditor was filed in this court on the date stamped
hereon.

Probate judge

By: _____
Deputy

**Date Filed in
Probate Court**

Instructions for Completion

Estate Representative

If an estate tax return is required to be filed

- ▶ The estate representative completes **Section A** in **Parts I and II** of this certificate. The estate representative is required to sign **Part I** of the certificate. For dates of death on or after Nov. 8, 1990, this certificate is required to accompany one of the following returns when it is filed with the probate court:
 - (a) Resident Ohio Estate Tax Return (estate tax form 2)
 - (b) Nontaxable Return (estate tax form 2)
 - (c) Ohio Nonresident Estate Tax Return (estate tax form 4)
 - (d) Amended Resident Ohio Estate Tax Return (estate tax form 2X)

If no estate tax return is required to be filed

- ▶ The estate representative completes **Section B** in **Part I** only. The estate representative is required to sign **Part I** of this certificate.

Probate Court

If an estate tax return is required to be filed

- ▶ Upon receipt of one of the above-listed returns for filing, the probate court date stamps both the return and **Part I** of this certificate.

Part I is maintained in the court's public record file. **Part II** of this certificate is forwarded to the county auditor with the filed return or Estate Tax Form 5 for verification of payment of tax.

After receipt of **Part II** of this certificate from the county auditor, the probate court signs and date stamps **Section C. Part II** is then filed with **Part I** in the public record file.

If no estate tax return is required to be filed

- ▶ The probate court date stamps **Part I** of this certificate. **Part I** is then maintained in the probate court's public record file. **Part II** is not applicable.

County Auditor

If an estate tax return is required to be filed

- ▶ If the estate taxes have been paid in full, the county auditor completes **Section B of Part II** of this certificate to verify that the taxes have been paid in full. The county auditor validates the date the return was filed. **Part II of this certificate is maintained at the county auditor's office until all taxes shown to be due have been paid.** When the taxes are paid, the county auditor signs and date stamps **Part II**. After completion, **Part II** is returned to the probate court. This same procedure is followed for nontaxable filings.

If no estate tax return is required to be filed

- ▶ Neither **Part I** nor **Part II** of this certificate shall be forwarded to the county auditor's office.

Property Description

If an estate tax return is required to be filed

- ▶ Attach all real property not listed in the inventory including permanent parcel number, address and full legal description.

If no estate tax return is required to be filed

- ▶ Attach a copy of the inventory for the decedent's estate as well as all real property not listed on the inventory, including permanent parcel number, address and full legal description.