



Department of Taxation

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

ET 4
Rev. 4/12

Ohio Nonresident Estate Tax Return (Ohio Revised Code Section 5731.19)
Estates with a date of death July 1, 1983 – Dec. 31, 2012

This form must accompany estate tax form 2

File in duplicate with the County Probate Court in Ohio

Check one: [ ] Taxable [ ] Nontaxable

Form with fields: Estate of: Decedent's last name, Decedent's first name and initial, Date of death, County in Ohio where property located, State of domicile, Decedent's Social Security number, Did decedent ever reside in Ohio? [ ] No [ ] Yes

Computation section with numbered lines 1-7 for tax calculations, including Total Ohio tax on property, Total gross value of all property, and Ohio estate tax due.

Declaration section with a statement of truth and fields for attorney, executor/administrator, and preparer signatures and dates.

Distribution of Subdivisions' Share of Tax table with columns for Date Filed with Probate Court, Percentage, City, Village or Township, and Date Received by Ohio Department of Taxation.

## General Information

<b>When Nonresident Filing Is Required (R.C. Section 5731.19)</b>	The estate of a nonresident decedent must file estate tax forms 2 and 4 if the decedent owned the following types of property: real property situated in Ohio, tangible personal property having an actual situs in Ohio, and intangible personal property employed in carrying on a business within Ohio (unless exempted under R.C. section 5731.34) The filing requirements are the same as for a resident decedent, except the return may be filed directly with the county probate court where the Ohio property is located.
<b>Includible Assets and Deductions</b>	When completing estate tax form 2, real estate and other assets, such as bank accounts situated outside of Ohio, should also be reported. Accordingly, when completing the estate tax form 2, describe and itemize all proper debts, expenses of administration and deductions. These deductions may include, but are not limited to, real estate taxes, mortgages and utilities located in and outside of Ohio.
<b>Computation of Tax (R.C. Section 5731.19)</b>	The nonresident tax base is determined by multiplying the tax due (as computed on the estate tax form 2) by a fraction, the numerator of which is the gross value of all property having a taxable situs in this state, and the denominator of which is the value of the gross estate wherever situated (line 1 of the estate tax form 2, page 1).
<b>When and Where to File (R.C. Section 5731.21)</b>	Returns are required to be filed within nine months from decedent's date of death (see <b><i>Extension of Time to File</i></b> , below). All filings must be made in duplicate in the county where the principal portion of the property having a taxable situs is located.
<b>When and Where to Pay (Tax and Interest) (R.C. Section 5731.23)</b>	Tax and interest are paid at the county auditor's office, with the check drawn to the order of the county treasurer. Interest begins to accrue at variable rates nine months from the decedent's date of death regardless of the extended due date. The county auditor will calculate any interest owing.
<b>Distribution of Tax (R.C. Sections 5731.48 and 5731.50)</b>	<b>For dates of death Jan. 1, 2002 – Dec. 31, 2012</b> , 80% of the tax is distributed to the municipal corporation, village or township in which the tax originates, and 20% to the state of Ohio. <b>For dates of death between Jan. 1, 2001 through Dec. 31, 2001</b> , 70% of the tax is distributed to the municipal corporation, village or township in which the tax originates, and 30% to the state of Ohio. <b>For dates of death before Jan. 1, 2001</b> , 64% of the tax is distributed to the municipal corporation, village or township in which the tax originates, and 36% to the state of Ohio.
<b>Extension of Time to File (R.C. Section 5731.21)</b>	<p>Estates of decedents with a date of death on or after Jan. 1, 2000 are granted an automatic six-month extension, allowing them a total of 15 months to file the estate tax return. Any additional six-month extension must be requested in writing directly to the Estate Tax Unit on estate tax form 24 before the due date of the return.</p> <p><b>Interest on any estate tax due will be calculated from nine months from date of death regardless if the estate uses the automatic or additional extensions. To stop the accrual of interest, an estimated payment of tax may be made.</b></p> <p>Any inquiries may be directed to: <b>Ohio Department of Taxation, Estate Tax Unit, P.O. Box 183050, Columbus, OH 43218-30504. You may also call 1-(800) 977-7711 or visit our Web site at tax.ohio.gov.</b></p> <p><i>For information regarding extensions of time to pay, estimated payments and penalties, please refer to estate tax form 2 or contact this office.</i></p>