



## Application for Consent to Transfer the Proceeds of Insurance Contracts, Employer Death Benefits and Retirement Plans for Resident and Nonresident Decedents (Ohio Revised Code 5731.39)

For dates of death July 1, 1983 – Dec. 31, 2012

Part I – Identification		
Name of decedent	Date of death	Decedent's Social Security number
Decedent's address at time of death (number and street, city, state and ZIP code)		County of residence
		Case number
<p>Is the decedent's estate in the process of administration? Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>Name and address of estate representative:</p>  <p>Name and address of attorney representing estate:</p>		
<p>The <b>gross value</b> of all property held in the decedent's name alone or owned jointly by decedent at death or transferred by the decedent prior to death; including, but not limited to: real estate; cash; automobiles; household goods; insurance payable to an estate, pension plans and annuities payable after death including IRA and Keogh plans (check according to date of death):</p> <p><b>Date of death (DOD) Jan. 1, 2002 – Dec. 31, 2012</b>  <input type="checkbox"/> More than \$338,333    <input type="checkbox"/> Under \$338,333</p> <p><b>DOD on or after Jan. 1, 2001 thru Dec. 31, 2001</b>  <input type="checkbox"/> More than \$200,000    <input type="checkbox"/> Under \$200,000</p> <p><b>DOD on or after June 30, 1983 thru Dec. 31, 2000</b>  <input type="checkbox"/> More than \$25,000    <input type="checkbox"/> Under \$25,000</p> <p><b>Note:</b> If the gross estate is less than <b>\$338,333</b>, <b>\$200,000</b> or <b>\$25,000</b> on the applicable date of death, no estate tax return is required to be filed.</p>		

I hereby certify that all statements made are correct to the best of my knowledge and belief. (Please provide name, address and telephone number of person filing this application.)

\_\_\_\_\_

Signature and title of applicant  
(executor, administrator, survivor or attorney for same – circle one)

\_\_\_\_\_

Date submitted

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Applicant's name                      Address                      City, state, ZIP code                      Telephone number

### Part II – To Be Completed By Agent of the Tax Commissioner (County Auditor) in the County of the Decedent's Residence

The application for consent to transfer is:    Approved     Not approved

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Tax commissioner agent                      By                      Date

**Part III – Benefits Payable by an Insurance Company (to be completed by insurer)**

1. A consent is **not** necessary for straight life insurance payable to a named beneficiary other than the estate.
2. Please complete Part V – listing all beneficiaries' information
3. A separate application consent form is **not** required for each beneficiary. Please complete only **one** consent application form for each policy or contract.

Name of insured		Owner of policy or contract	
Name and address of insurance company	Type of policy or contract	Number of policy or contract	
	Value at date of death	If annuity, yearly payment	

**Part IV – Employment-Related Benefits (to be completed by employer)**

1. A separate application consent form is **not** required for each beneficiary. Please complete only **one** consent application form for each death benefit.
2. Please complete Part V – listing all beneficiaries' information

Name and address of employer	<b>This form is not for IRAs and Keogh plans held in a banking institution. Use estate tax forms 12 and 14.</b>
Date of death value \$_____ Check one: <input type="checkbox"/> IRA <input type="checkbox"/> Keogh <input type="checkbox"/> Other	
Lump sum \$_____ Annually \$_____ Monthly \$_____ Other_____	

**Part V – Beneficiary Information**

Please complete the beneficiary information as it applies to Part III and Part IV above.

Beneficiary's Name	Address	Relationship to Decedent
1.		
2.		
3.		
4.		
5.		
6.		

## General Information

All county auditors have been appointed agents of the tax commissioner for the purpose of issuing consents to transfer (R.C. section 5731.41)

### How to obtain a release

Submit this completed application to the county auditor in the county of the decedent's residence. The county auditor will review the application and return a copy to the applicant. If the name and address of the county auditor are needed, please call the Ohio Department of Taxation, Estate Tax Unit, at 1-800-977-7711.

1. Complete a separate application for each benefit.
2. Application will **not** be processed unless completed in its entirety and signed by the applicant.
3. The approval of a consent to transfer does not determine a tax liability.
4. The county auditor will forward a copy of the approved application to the tax commissioner.

**For nonresident decedents**, submit this completed application to the Ohio Department of Taxation, Estate Tax Unit, P.O. Box 183050, Columbus, OH 43218-3050. This unit will review the application and return a copy to the applicant.

### When a consent to transfer is required (R.C. section 5731.09(A) and (B) and R.C. section 5731.39 (C) and (D))

**A consent must** be obtained for the following:

1. Annuities payable to a named beneficiary or the estate.
2. Matured endowments payable to a named beneficiary or the estate.
3. Supplemental contracts payable to a named beneficiary or the estate.
4. Straight life insurance payable to the estate.
5. Life insurance owned by decedent on the life of another person.
6. Employer-related death benefits in excess of \$2,000, including:
  - a. retirement benefits payable to a named beneficiary or the estate;
  - b. pension or profit-sharing plans payable to a named beneficiary or the estate;
  - c. IRAs payable to a named beneficiary or the estate;
  - d. Keoghs payable to a named beneficiary or the estate;
  - e. corporate plans, whether qualified or unqualified, payable to a named beneficiary or the estate;
  - f. any deferred compensation program; and
  - g. bonus plans.

### When a consent to transfer is not required (R.C. section 5731.09)

A consent is **not** required for the following:

1. Date of death is after Dec. 31, 2012. H.B. 508, 129th General Assembly, revised R.C. section 5731.39. A tax release or consent to transfer is not required for individuals with a date of death after Dec. 31, 2012.
2. Straight life insurance benefits payable to a named beneficiary other than the estate; or
3. When any of the above-listed assets are payable to the surviving spouse and the date of death is on or after 10/01/96; or
4. Any of the above-listed assets are \$25,000 or less, regardless of beneficiary; or
5. The Federal Coal Mine and Safety Act annuity payable under Title IV of 1969 (black lung benefits).