



**Department of Taxation**

Estate Tax Unit  
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ET 18  
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### Close Corporation Valuation Form

Estate of: Decedent's last name		Decedent's first name and initial	Date of death
County in Ohio	Case number		Decedent's Social Security number
Name of corporation			

#### Item I. Preferred Stock

The number of shares of preferred stock owned by decedent \_\_\_\_\_. The book values and dividends of said company's preferred stock per share for the past five years are as follows:

Year ending	Dividends per share	Book value per share	Based on following number of shares then outstanding

The preferred stock has a par value of \$\_\_\_\_\_ per share. The nominal dividend rate is \_\_\_\_%. It is cumulative , noncumulative , participating . The amount of accumulated dividends as of the date of death on the above preferred stock was \$\_\_\_\_\_. This stock is callable , noncallable .

#### Item II. Common Stock

The number of shares of common stock owned by decedent \_\_\_\_\_. The book values and dividends of said company's common stock per share for the past five years are as follows:

Year ending	Dividends per share	Book value per share	Based on following number of shares then outstanding

The common stock has a par value of \$\_\_\_\_\_ per share.

### Item III. Statement of Earnings

The following is a statement of the profit or loss (after income tax but before dividends) for the last five years indicated and also a statement representing earnings per share for said common stock:

Year ending	Net profit (or loss) <sup>a</sup>	Earnings per share <sup>b</sup>	Based on following number of shares then outstanding

<sup>(a)</sup>Do not deduct any dividends paid during year. <sup>(b)</sup>To arrive at the earnings per share for common stock, deduct dividend requirements of preferred stock and divide remainder by the number of shares of common stock then outstanding.

### Item IV. Sales Evidence

The following is a list of the sales of the corporate stock, made within a reasonable period of time prior to and/or after the date of death.

Shares Sold				Seller	Buyer	Broker
Common/Preferred	Number	Date	Price			

### Item V. Incorporation Data

Incorporated under the state of _____	When _____
Principal place of business (street address, city, state, ZIP code)	
Nature of business (If additional space is needed, use <b>Additional Comments</b> section on page 3.)	
President	
Vice president	
Treasurer	
Secretary	

\_\_\_\_\_ being first duly sworn deposes and says that he/she is the  President,  Vice president,  Treasurer,  Secretary of the corporation and that he/she has examined the books and records of said company that disclose the above facts; that the same represents a true copy of the records of said corporation.

\_\_\_\_\_  
Signature of officer Title

Sworn to and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
Notary public

**Additional comments**

**Item VI. Additional Information**

This information is needed in order to make a fair evaluation of the corporation.

The appropriate NAICS (North American Industry Classification System) code: \_\_\_\_\_

**Briefly summarize:**

**1. Company operations**

**2. Company history and present status**

**3. Economic outlook of industry**

**4. Share of market**

**5. Economic outlook of status of business**

**Item VII. Method Used in Valuation**

Please provide a detailed outline of the valuation method