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Amended Ohio Estate Tax Resident Return

File in duplicate with the Probate Court.

For estates with a date of death of July 1, 1983 – Dec. 31, 2012

This form is to be used to report an increase in tax liability, claim a refund or disclose a change with no tax consequences.

Check one: Refund Supplemental Tax Nontaxable Disclosure Pay supplemental tax through the county auditor's Office.

Estate of: Decedent's last name	Decedent's first name and initial	Date of death
Address of decedent at time of death (number and street, city, state and ZIP code)		Decedent's Social Security number
County in Ohio, in which Probate Court located, where will probated or estate administered		Case number
Date estate tax return filed Was it (check one): 🗌 Taxable 🗌 Nontaxable		

If an estate tax form 10, Certificate of Determination of Final Ohio Estate Tax Liability, has been received, attach a copy thereof to this return.

Net taxable estate as previously reported	1	\$
Plus additional or increase (or less a decrease) in value of assets (describe on reverse side)		\$
Total	3	\$
Less additional or increase (or plus a reduction) in amount of deductions (describe on reverse side)	4	\$
New net taxable estate	5	\$
Tentative tax due on new net taxable estate (use table on reverse side)	6	\$
Less estate tax credit (see reverse side)		\$
Tax due (subtract line 7 from line 6; if line 7 is more than line 6, enter 0)	8	\$
Less tax previously assessed or paid (exclude any interest and penalty paid)	9	( )
If line 9 is less than line 8, subtract line 9 from line 8 and enter the amount of <b>supplemental</b> tax now due	10	\$
If line 9 is greater than line 8, subtract line 8 from line 9 and enter the amount of <b>refund</b> now due	11	( )

Date Filed with Probate Court	<b>Distribution of Subdivisions' Share of Tax</b> (Ohio Revised Code Section 5731.48 and 5731.50)		Date Received by Ohio Department of Taxation
	Percentage	City, Village or Township	

## **Explanation of Changes**

If additonal space is needed, please use attachments.

Line 6 – Tax Rates				
If the net taxable estate is:	The tax shall be:			
Not more than \$40,000	2% of the net taxable estate			
More than \$40,000, but not more than \$100,000	\$800 plus 3% of the excess more than \$40,000			
More than \$100,000, but not more than \$200,000	\$2,600 plus 4% of the excess more than \$100,000			
More than \$200,000, but not more than \$300,000	\$6,600 plus 5% of the excess more than \$200,000			
More than \$300,000, but not more than \$500,000	\$11,600 plus 6% of the excess more than \$300,000			
More than \$500,000	\$23,600 plus 7% of the excess more than \$500,000			

Line 7 – Credits		
Date of Death	Applicable Estate Tax Credit	
Dates of death on or before 06/30/83	0	
Dates of death 07/01/83, but before 01/01/01	\$500	
Dates of death 01/01/01, but before 01/01/02	\$6,600	
Dates of death 01/01/02, but before 01/01/13	\$13,900	

## Print or type to expedite audit and finalization

## Declaration

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. Declaration of preparer other than the deceased's personal representative or person in possession of property is based on all information of which preparer has any knowledge.

Name of attorney representing the estate	Address (number and st	reet, city, state and ZIP code)	Telephone number
Name of executor/administrator(s)	Address (number and street, city, state and ZIP code)		Telephone number
Signature of executor/administrator(s)	Date	Signature of preparer	Date