

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		
res ☐ No ☐ alone or owned joi		fall property held in the decedent's name ntly by decedent at death or transferred ior to death; including, but not limited to:		
Name and address of estate representative:	real estate; cash; au payable to an estat	utomobiles; household goods; insurance te, pension plans and annuities payable ng IRA and Keogh plans (check accord-		
Name and address of attorney representing estate:	-	Date of death (DOD) Jan. 1, 2002 − Dec. 31, 2012 ☐ More than \$338,333 ☐ Under \$338,333		
	I	DOD on or after Jan. 1, 2001 thru Dec. 31, 2001 ☐ More than \$200,000 ☐ Under \$200,000		
	I	DOD on or after June 30, 1983 thru Dec. 31, 2000 ☐ More than \$25,000 ☐ Under \$25,000		
	or \$25,000 on the	Note: If the gross estate is less than \$338,333, \$200,000 or \$25,000 on the applicable date of death, no estate tax return is required to be filed.		
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		Date submitted		
(executor, administrator, survivor or attorney for same – circle one)				
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	d Not approved			
Tax commissioner agent	Ву	Date		

Part III – Benefits Payable by an Insurance Company (to be completed by insurer)				
 A consent is not necessary for straig Please complete Part V – listing all b A separate application consent form in 	eneficiaries' inforr	nation	·	
tion form for each policy or contract.				
Name of insured	Owner of policy or		contract	
Name and address of insurance compa	ny Type o	of policy or contract	Number of policy or contract	
	Value	at date of death	If annuity, yearly payment	
Part IV – Employment-Related	Benefits (to b	e completed by er	mployer)	
 A separate application consent form tion form for each death benefit. Please complete Part V – listing all b 	-	-	se complete only one consent applica-	
Name and address of employer		This form is i	This form is not for IRAs and Keogh plans held in a banking institution. Use estate tax forms 12 and 14.	
Date of death value \$ Check one:				
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	А	ddress	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.
- 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).