



Department of Taxation

Estate Tax Unit
P.O. Box 183050
Columbus, OH 43218-3050
1-(800) 977-7711
tax.ohio.gov

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) ^a	Earnings per share ^b	Based on following number of shares then outstanding

^(a)Do not deduct any dividends paid during year. ^(b)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 Additional Comments 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