Ohio | Department of Taxation
Estate Tax Unit
1-(800) 977-7711
tax.ohio.gov

Reset Form

ET 12
Rev. 9/07

Application for Consent to Transfer Property or Other Interest of a Resident Decedent (Ohio Revised Code 5731.39)

File this form with the county auditor together with completed tax release(s) (estate tax form 14).

Name of decedent _____ Date of death _____

Address _____ County of residence _____

Social Security number _____ Case number _____

The description and approximate value of the property to be transferred:

(Accounts) Bank (Stocks) No. of Shares Denomination of Bonds	Type of Account and Number or Company and Type of Stock	Value as of Date of Death (Including Interest)
1.		
2.		
3.		

This application will not be processed unless sections A through E are completed in their entirety. The beneficiary or legal representative should complete these sections before it is submitted to the county auditor.

Necessary Accompanying Documents

1. Completed tax releases (estate tax form 14) for each institution.
2. Exhibit letters of probate court appointment upon first application.
3. Savings passbooks and certificates must be presented with this application.
4. For joint and survivorship property, give name and relationship of survivor to decedent.
5. For payable on death (P.O.D.) accounts, present passbook and letter from bank giving name of undisclosed beneficiary and relationship to decedent.

A. Is the decedent's estate in the process of administration?

Yes ☐ No ☐

B. Name and address of estate representative:

C. Name and address of attorney representing estate:

D. The **gross value** 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):

Date of death (DOD) on or after Jan. 1, 2002

☐ More than $338,333 ☐ Under $338,333

DOD on or after Jan. 1, 2001 thru Dec. 31, 2001

☐ More than $200,000 ☐ Under $200,000

DOD on or after June 30, 1983 thru Dec. 31, 2000

☐ More than $25,000 ☐ Under $25,000

Note: If the gross taxable estate is less than **$25,000**, **$200,000** or **$338,333** on the applicable date of death, no estate tax return is required to be filed.

E.

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)

_____

Address City, state, ZIP code Telephone number

Date submitted_____

Instructions for Completing Estate Tax Form 12

Note: ***A consent to transfer is not required for funds on deposit if the only beneficiary is the surviving spouse. Effective Jan. 1, 2001, pursuant to the tax commissioner's authorization, a consent to transfer is not required for funds on deposit if the amount is $25,000 or less per account.***

If a release is required, follow these instructions.

A. Bank accounts and funds on deposit, including IRAs and Keogh plans, in a savings and loan association or other banking institution – **provide the following:**

1. Name of institution
2. Amount on deposit as per last entry prior to death and date of last entry
3. Type of account
4. Identifying number and the manner in which the fund is registered

Bank books and certificates of deposit **must** accompany this application.

In the case of commercial accounts, the fiduciary should present the bookkeeping statement of the bank showing the balance on date of death less honored checks drawn by decedent prior to death. In the case of P.O.D. accounts, when the passbook fails to disclose the name of the beneficiary, a letter from the bank should accompany the passbook giving this date.

B. Stocks/bonds – **provide the following:**

1. Total number of shares or denomination of bonds
2. Rate of interest and due date
3. Type and the manner in which they are registered, if registered other than solely in name of decedent

It shall be assumed that all stocks are common unless otherwise indicated.

General Information

File this form with the county auditor together with completed tax release(s) (estate tax form 14).

Ohio Revised Code section (R.C.) 5731.39 provides a penalty of the amount of the tax and up to $5,000 if a corporation, safe-deposit box company, bank, savings and loan association, trust company or similar institution transfers more than a three-fourths interest in property belonging to or standing in the name or joint name of a decedent or in trust for a decedent without obtaining a consent to transfer from the tax commissioner. It is necessary for such institutions to request a consent to transfer for the entire amount of any such interest prior to final transfer from the decedent's name. The county auditor is the tax commissioner's agent for these purposes.

The fact that a consent to transfer is issued does not in itself establish tax liability nor does it relieve from tax liability. Tax liability on any property transferred will be determined by the tax commissioner upon audit of the estate tax return. An estate tax return may be required to be filed pursuant to R.C. section 5731.21. Failure to timely file may subject the taxpayer to a penalty pursuant to R.C. section 5731.22.

The tax release estate tax form 14 must accompany this form to obtain a release. Since the tax release, estate tax form 14, will reflect only the last entry balance posted prior to death, this entry may or may not reflect the entire date of death value with the accrued interest due.

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ET 14
Rev. 5/12

Resident Tax Release
(Ohio Revised Code 5731.39)

Date _____

To _____
(Name of company whose stocks or bonds are to be transferred or institution where deposit or other property is located.)

The tax commissioner of Ohio consents to the immediate transfer of the following property now in your possession, control or custody:

(Accounts) Bank (Stocks) No. of Shares Denomination of Bonds	Type of Account and Number or Company and Type of Stock	Value as of Date of Death (Including Interest)

belonging to or standing in the name or joint name of _____, deceased;

date of death _____ , _____ , resided in _____ , state of _____ .
Month Day Year County

_____
Tax commissioner agent

_____
By

Instructions

This form must accompany estate tax form 12. The attorney for the estate or the applicant should complete this form.

To obtain a release, take the completed estate tax forms 12 and 14 to the county auditor's office.

The following is required for completion:

Bank Accounts – Copy and describe each account exactly as it is described on the application (estate tax form 12).

Stocks – Copy and describe each company stock as it is described on the application (estate tax form 12), except do not carry the value over to this form as the value will vary from date of death to date of actual transfer. Please direct this release to the company or institution where the property is located and **not** to the individual receiving the property.