

Ohio Resident Additional Tax Return (Ohio Revised Code 5731.18)

This form need not be filed if no additional tax is due. R.C. Section 5731.24

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 Ohio estate tax return filed	Date Ohio estate tax paid	Date of determination of final federal estate tax liability

Computation

1. Maximum pre-2002 allowable federal credit for state death taxes	\$ _____
2. Less: Temporary tax credit (use table on page 2)	\$ _____
3. Less: Ohio estate taxes paid	\$ _____
4. Less: Other state estate and inheritance taxes paid	\$ _____
5. Ohio additional tax due. (Subtract lines 2, 3 and 4 from line 1. If the result is less than zero, enter -0-.)	\$ _____
6. Less: Previous additional tax payments	\$ _____
7. Balance due (if the amount on line 6 is less than the amount on line 5, enter the difference as a balance due)	\$ _____
8. Overpayment (if the amount on line 6 is greater than the amount on line 5, enter the difference as a refund)	\$ _____

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 decedent'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 street, 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

Date Filed with Probate Court	Distribution of Subdivision's Share of Tax (R.C. Section 5731.48 and 5731.50)		Date Received by Ohio Department of Taxation
	Percentage	City, Village or Township	

Instructions

A copy of the federal closing letter or the federal request for Substantiation of Payment of State Death Taxes (form L-156) should be directed to the Estate Tax Division, Ohio Department

of Taxation, P.O. Box 183050, Columbus, OH 43218-3050. This information is required in order to process this form. Do not file this federal information with the probate court.

General Information

There are two Ohio estate taxes: (1) the basic tax levied by R.C. section 5731.02 and (2) the additional (or pickup) tax levied by R.C. section 5731.18. The latter tax is designed to ensure payment to the state of the difference between the maximum allowable federal credit for state death taxes and the basic Ohio tax paid when the former exceeds the latter.

The additional tax statute, R.C. section 5731.18, does not give the taxpayer the option to forego paying the additional tax due to the state of Ohio. Consequently, for dates of death before Jan. 1, 2002, whenever the maximum allowable federal credit exceeds the basic Ohio estate tax assessed, the difference is required to be paid to the state of Ohio.

H.B. 66 amended section 5731.18 to incorporate any federal changes made by Congress to the Internal Revenue Code as of June 30, 2005. In addition, uncodified Section 557.03 of H.B. 66 grants a credit to every estate impacted as a result of the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA). The credit becomes the equivalent of the amount of tax that would have been due if the amendments to

Section 2011 IRC had been incorporated into R.C. 5731.18 in 2002. Therefore, for dates of death on or after Jan. 1, 2002, the table below should be employed to determine if an Ohio Resident Additional Tax Return (form ET 3) is still required to be filed.

Pursuant to R.C. section 5731.24, "...the executor, administrator, or other person or corporation required to file the estate tax return, shall, within sixty days after the date of the final determination of the federal estate tax liability, file an additional tax return, on the form prescribed by the tax commissioner, in the same manner as is prescribed for the filing of the estate tax return. The additional tax shall be paid, without notice or demand by the tax commissioner, with the return, and shall be charged and collected in the same manner as the estate tax, except that no interest shall accrue until sixty days after the date of the final determination of the federal estate tax liability."

For dates of death on or after Jan. 1, 2005, no R.C. 5731.18 additional estate tax will be due Ohio in any event.

Temporary Tax Credit Calculation	
Dates of Death	Allowable Percentage
Before 01/01/2002	No credit given
01/01/2002 through 12/31/2002	25%
01/01/2003 through 12/31/2003	50%
01/01/2004 through 12/31/2004	75%
01/01/2005 through 06/30/2005	100%
On or after 07/01/2005	Repealed

Line 2 – Temporary Tax Credit Calculation	
Line 1 _____ (maximum allowable federal credit)	
X _____ (% from above)	
= line 2 _____ (temporary tax credit)	

File in duplicate with the Probate Court.