

Estate of:

**Ohio Estate Tax Return**  
**Schedule J – Debts and Administration Expenses**

(The deductions must reflect the interest held by decedent)

Include only those debts that are outstanding as of the date of death, but only to the percentage attributable to the decedent. If the decedent owned credit life insurance on an asset listed in the gross estate, claims equaling the insurance proceeds are not an allowable deduction. Name all creditors and describe nature of the claim. List only attorney and fiduciary fees that have been or actually will be paid. Income taxes on

income received after date of death and real and personal property taxes not accrued before date of death are not deductible. Only administration expenses and debts that may be claimed on both the Federal Forms 706 and 1041 will be allowed to be claimed on both the Ohio Estate Tax Return and the Ohio Estate Income Tax Return, pursuant to O.R.C. Section 5747.01(S)(8) and I.R.C. Reg. Section 1.642(g).

Item Number	Item	Amount
1.		\$
<b>Total (also enter on Recapitulation of Deductions, page 2)</b>		