

**Ohio Estate Tax Return**  
**Schedule M – Bequests to Surviving Spouse**  
**Part II – Property Interests That Are Subject to a QTIP Election**

**Election to Deduct Qualified Terminable Interest Property Under O.R.C. Section 5731.15(B)** – If a trust (or other property) meets the requirements of qualified terminable interest property and

a. The trust or other property is listed on Schedule M, Part II, in whole or in part, then unless the executor specifically identifies the trust (all or a fractional portion or percentage) or other property to be excluded from the election, the executor shall be deemed to have made an election to have

such trust (or other property) treated as qualified terminable interest property.

b. If less than the entire value of the trust (or other property) included in the gross estate is entered as a deduction under Schedule M, Part II, the estate shall be considered to have made an election only as to a fraction of the trust (or other property). The numerator of this fraction is equal to the amount of the trust (or other property) deducted on Schedule M, Part II. The denominator is equal to the total value of the trust (or other property).

Item Number	Description of Property Interests Passing to the Surviving Spouse (describe portion of trust for which allocation is made)	Value
1.		\$
<b>Total value of Schedule M, Part II (also enter on Schedule L, line 2)</b>		