

Estate of:

**Ohio Estate Tax Return**  
**Schedule M – Bequests to Surviving Spouse**  
**Part I – Property Interests That Are Not Subject to a QTIP Election**

Complete this schedule indicating the assets passing to the surviving spouse. **(Note: Itemization is not necessary where the spouse receives the entire estate outright.)**

If a provision has not been made by the decedent's will for the debts and expenses of administration, the spouse's interest in the residue could be reduced for these expenses.

**Qualified Terminable Interest Property (QTIP) Deduction**  
 – If you elect a QTIP deduction under O.R.C. Section 5731.15, you **must** list on Part II of Schedule M all of the property for which you are making the election.

Item Number	Description of Net Property Interests Passing to the Surviving Spouse	Value
1.		\$
<b>Total value of Schedule M, Part I (also enter on Schedule L, line 1)</b>		