



Ohio Department of TAXATION

Estate Tax Division
P.O. Box 183050
Columbus, OH 43218-3050
1-(800) 977-7711
tax.ohio.gov

ET 12A
Rev. 9/07

Application for Consent to Transfer Property or Other Interest of a Nonresident Decedent (Ohio Revised Code 5731.40)

Name of decedent Date of death
Address (at time of death)
Social Security number Ohio county and case number
Decedent's state of domicile

Table with 3 columns: (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). Rows 1, 2, 3.

Please complete this section in its entirety so that this application may be processed. If needed, please have the beneficiary or legal representative complete this section before it is submitted.

Please complete the following. Attach documentation when necessary.

- 1. Completed tax releases, estate tax form 14A, for each institution.
2. Letters of appointment were issued to
3. For any joint and survivorship property, state the name and relationship of survivor to decedent
4. Did the decedent leave a will? Yes No If yes, please attach a copy including all codicils.

5. Was the decedent engaged in a business in Ohio during the last five years prior to death? Yes  No

If yes, did the decedent own the business? Yes  No

Describe the decedent's participation in the business \_\_\_\_\_

6. Where was the decedent registered to vote during the last five years prior to death?

\_\_\_\_\_

7. Other information available to support place of domicile (i.e., place of car registration and driver's license)

\_\_\_\_\_

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 and ZIP code

\_\_\_\_\_  
Telephone number

Date submitted \_\_\_\_\_

### Instructions for Completing Estate Tax Form 12A

**Note: A consent to transfer is not required for funds on deposit if the only beneficiary is the surviving spouse. Effective January 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, please complete this form and mail to the address listed on the front.**

**Questions regarding domicile should be directed to the same address and toll-free number.**

Give an exact description of the property for which a consent to transfer is requested.

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

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

The fact that a consent to transfer may or may not be issued does not in itself establish tax liability nor does it relieve tax liability. An estate tax return may be required to be filed pursuant to Ohio Revised Code (R.C.) sections 5731.19 and 5731.21. Tax liability on any property transferred will be determined by the tax commissioner upon audit of the estate tax return. Failure to timely file a return may subject the taxpayer to a penalty pursuant to R.C. section 5731.22.

The tax release estate tax form 14A must accompany this form to obtain a release. Since the tax release 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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## Nonresident Tax Release

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 12A. The attorney for the estate or the applicant should complete this form.

To obtain a release, forward completed estate tax forms 12A and 14A to the Estate Tax Division at the address above.

The following is required for completion:

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

**Stocks** – Copy and describe each company stock as it is described on the application (estate tax form 12A), 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.