



Ohio Administrative Code

Rule 5703-21-01 Requirements for filing a preliminary notice, an estimate of property, and estate tax return for a resident decedent's nontaxable estate.

Effective: September 15, 1976

Pursuant to Sections 5731.20 and 5731.45 of the Revised Code, the person or corporation required to file an estate tax return for a resident decedent's nontaxable estate as defined in Sections 5731.01 to 5731.51 of the Revised Code, shall file an appropriate Ohio Estate Tax Resident Decedent's Nontaxable Estimate of Property on the form prescribed by the Tax Commissioner in duplicate in the probate court exercising jurisdiction over the resident decedent's estate. Thereupon the probate court shall transmit forthwith one copy to the Tax Commissioner. The filing of the Ohio Estate Tax Resident Decedent's Nontaxable Estimate of Property shall be in lieu of an Ohio Preliminary Notice and Estate Tax Return. If the form is filed as prescribed, no other estimate, notice, or Ohio Estate Tax Return is required to be filed.

For estates resulting from deaths occurring on or after January 1, 1976, the Tax Commissioner will not issue a Certificate of Determination of Final Estate Tax Liability. The Ohio Estate Tax Resident Decedent's Nontaxable Estimate of Property, if properly completed and filed as prescribed, will be considered final pursuant to Section 5731.20(B), Revised Code, if the Tax Commissioner fails to file Exceptions within three months of his receipt of the prescribed form.

Further, a Certificate of Determination of Final Estate Tax Liability will not be issued for resident decedents' nontaxable estates resulting from deaths occurring after June 30, 1968 and before January 1, 1976. An Ohio Estate Tax Resident Decedent's Nontaxable Estimate of Property, if properly completed and filed as prescribed, will be accepted as filed. However, estates resulting from deaths occurring after June 30, 1968 and before January 1, 1976 remain open for audit or assessment of deficiencies for a period of three years from the date of the filing of the proper Estate Tax form.

A Preliminary Notice, an Ohio Estate Tax Return and, when appropriate, an Ohio Estate Tax Supplemental Return must be filed if the resident decedent's estate is taxable as defined in Sections 5731.01 to 5731.51 of the Revised Code.

For resident decedents' nontaxable estates, all filings made on or after January 1, 1976, must be made



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on the appropriate Ohio Estate Tax Resident Decedent's Nontaxable Estimate of Property form prescribed by the Tax Commissioner.