Ohio | Department of Taxation

Estate Tax Unit
1-(800) 977-7711
tax.ohio.gov

ET 22
Rev. 7/03

Reset Form

Date Estate Tax Return and/or this Form Filed in Probate Court

Certificate of Estate Tax Payment and Real Property Disclosure for Dates of Death on or after November 8, 1990 (Section 5731.21 O.R.C.)

This form should not be sent to the Estate Tax Unit in Columbus.

Estate of: Decedent's last name, first name and middle initial		
County of residence	Case number	Date of death

Part I – Please complete either Section A or B, whichever is applicable.

A. **This section is to be completed by the estate representative where an Ohio estate tax return is required to be filed.**

Date of death (please check one):

- ☐ On or after Jan. 1, 2002 – more than $338,333
- ☐ On or after Jan. 1, 2001 through Dec. 31, 2001 – more than $200,000
- ☐ On or after June 30, 1983 through Dec. 31, 2000 – more than $25,000.

1. The estate tax return due for this estate was filed in probate court on the date stamped hereon.
2. All estate taxes shown due, if any, on the return have been paid in full. (This step will take effect upon verification by the county auditor on page 3, Part II of this form.)
3. All real property listed in the inventory for the decedent's estate is included in the estate tax return as well as the following real property not listed in the inventory and attached to this certificate.
4. The real property attached to this certificate shall be free of any lien for estate taxes under Ohio Revised Code (R.C.) sections 5731.02 and 5731.19(A). This certificate does not take effect until verification of payment of tax is received from the county auditor's office. This certificate does not reflect the tax commissioner's final determination of estate tax under R.C. section 5731.26.

B. **This section is to be completed by the estate representative where no Ohio estate tax return is required to be filed.**

Date of death (please check one):

- ☐ On or after Jan. 1, 2002 – under $338,333
- ☐ On or after Jan. 1, 2001 through Dec. 31, 2001 – under $200,000
- ☐ On or after June 30, 1983 through Dec. 31, 2000 – under $25,000.

1. No estate tax return is required to be filed because the gross estate, which includes all real property, falls below the filing requirements set forth in R.C. section 5731.21(A)(3).
2. All real property listed in the attached inventory for the decedent's estate, as well as the following real property not listed in the inventory and attached to this certificate, shall be free of any lien for estate taxes under R.C. sections 5731.02 and 5731.19(A).

Declaration

The information contained on this certificate, to the best of my knowledge, is true and complete.

Name of estate representative _____ Address of estate representative _____

Signature of estate representative _____ Date _____

Instructions for Completion

Estate Representative

If an estate tax return is required to be filed

▶ The estate representative completes **Section A** in **Parts I and II** of this certificate. The estate representative is required to sign **Part I** of the certificate. For dates of death on or after Nov. 8, 1990, this certificate is required to accompany one of the following returns when it is filed with the probate court:

(a) Resident Ohio Estate Tax Return (estate tax form 2)
(b) Nontaxable Return (estate tax form 2)
(c) Ohio Nonresident Estate Tax Return (estate tax form 4)
(d) Amended Resident Ohio Estate Tax Return (estate tax form 2X)

If no estate tax return is required to be filed

▶ The estate representative completes **Section B** in **Part I** only. The estate representative is required to sign **Part I** of this certificate.

Probate Court

If an estate tax return is required to be filed

▶ Upon receipt of one of the above-listed returns for filing, the probate court date stamps both the return and **Part I** of this certificate.

Part I is maintained in the court's public record file. **Part II** of this certificate is forwarded to the county auditor with the filed return or estate tax form 5 for verification of payment of tax.

After receipt of **Part II** of this certificate from the county auditor, the probate court signs and date stamps **Section C. Part II** is then filed with **Part I** in the public record file.

If no estate tax return is required to be filed

▶ The probate court date stamps **Part I** of this certificate. **Part I** is then maintained in the probate court's public record file. **Part II** is not applicable.

County Auditor

If an estate tax return is required to be filed

▶ If the estate taxes have been paid in full, the county auditor completes **Section B of Part II** of this certificate to verify that the taxes have been paid in full. The county auditor validates the date the return was filed. **Part II of this certificate is maintained at the county auditor's office until all taxes shown to be due have been paid.** When the taxes are paid, the county auditor signs and date stamps **Part II**. After completion, **Part II** is returned to the probate court. This same procedure is followed for nontaxable filings.

If no estate tax return is required to be filed

▶ Neither **Part I** nor **Part II** of this certificate shall be forwarded to the county auditor's office.

Property Description

If an estate tax return is required to be filed

▶ Attach all real property not listed in the inventory including permanent parcel number, address and full legal description.

If no estate tax return is required to be filed

▶ Attach a copy of the inventory for the decedent's estate as well as all real property not listed on the inventory, including permanent parcel number, address and full legal description.

Certificate of Estate Tax Payment and Real Property Disclosure for Dates of Death on or After November 8, 1990 (R.C. Section 5731.21)

Part II

A. This section is to be completed by the estate representative.

Estate of _____ Case number _____

Date of death _____ County _____

B. This section is to be completed by the county auditor.

I hereby verify that the estate taxes shown due on the estate tax return filed on _____ have been paid in full.

Date Tax Paid to County Auditor

_____
County auditor

By: _____
Deputy

C. This section is to be completed by the probate judge.

The verification of this certificate by the county auditor was filed in this court on the date stamped hereon.

Date Filed in Probate Court

_____
Probate judge

By: _____
Deputy

Instructions for Completion

Estate Representative

If an estate tax return is required to be filed

▶ The estate representative completes **Section A** in **Parts I and II** of this certificate. The estate representative is required to sign **Part I** of the certificate. For dates of death on or after Nov. 8, 1990, this certificate is required to accompany one of the following returns when it is filed with the probate court:

(a) Resident Ohio Estate Tax Return (estate tax form 2)
(b) Nontaxable Return (estate tax form 2)
(c) Ohio Nonresident Estate Tax Return (estate tax form 4)
(d) Amended Resident Ohio Estate Tax Return (estate tax form 2X)

If no estate tax return is required to be filed

▶ The estate representative completes **Section B** in **Part I** only. The estate representative is required to sign **Part I** of this certificate.

Probate Court

If an estate tax return is required to be filed

▶ Upon receipt of one of the above-listed returns for filing, the probate court date stamps both the return and **Part I** of this certificate.

Part I is maintained in the court's public record file. **Part II** of this certificate is forwarded to the county auditor with the filed return or Estate Tax Form 5 for verification of payment of tax.

After receipt of **Part II** of this certificate from the county auditor, the probate court signs and date stamps **Section C**. **Part II** is then filed with **Part I** in the public record file.

If no estate tax return is required to be filed

▶ The probate court date stamps **Part I** of this certificate. **Part I** is then maintained in the probate court's public record file. **Part II** is not applicable.

County Auditor

If an estate tax return is required to be filed

▶ If the estate taxes have been paid in full, the county auditor completes **Section B of Part II** of this certificate to verify that the taxes have been paid in full. The county auditor validates the date the return was filed. **Part II of this certificate is maintained at the county auditor's office until all taxes shown to be due have been paid.** When the taxes are paid, the county auditor signs and date stamps **Part II**. After completion, **Part II** is returned to the probate court. This same procedure is followed for nontaxable filings.

If no estate tax return is required to be filed

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Property Description

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