



Ohio Department of TAXATION

Estate Tax Division
1 (800) 977-7711
www.ohio.gov/tax

Estate Tax Form 22
Revised 7/03

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

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

Estate of: Decedent's last name		Decedent's first name and 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 January 1, 2002 – over \$338,333
- On or after January 1, 2001 through December 31, 2001 – over \$200,000
- On or after June 30, 1983 through December 31, 2000 – over \$25,000.

- The estate tax return due for this estate was filed in probate court on the date stamped hereon.
- 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.)
- 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.
- The real property attached to this certificate shall be free of any lien for estate taxes under O.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 O.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 January 1, 2002 – under \$338,333
- On or after January 1, 2001 through December 31, 2001 – under \$200,000
- On or after June 30, 1983 through December 31, 2000 – under \$25,000.

- 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 O.R.C. Section 5731.21(A)(3).
- 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 O.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

**Certificate of Estate Tax Payment and Real Property Disclosure
for Dates of Death on or After November 8, 1990
(O.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.

County Auditor

By: _____
Deputy

Date Tax Paid to
County Auditor

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.

Probate Judge

By: _____
Deputy

Date Filed in
Probate Court