

# Ohio Estate Tax

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*The Ohio Estate Tax has been repealed effective January 1, 2013. The effect is that there will be no estate tax on estates of individuals who die on or after January 1, 2013. This legislation change occurred with the passage of the 2012-2013 Budget Bill, House Bill 153.*

## **Estates of individuals with a date of death on or after January 1, 2013:**

The Department no longer requires a tax release/tax waiver form before certain assets of a decedent may be transferred to another person. The Department of Taxation requests that counties and county auditors, as well as banks and financial institutions, no longer process and/or submit these forms to the Department of Taxation.

## **Estates of individuals with a date of death prior to January 1, 2013:**

The Department still required a tax release/tax waiver form for all asset transfers greater than \$25,000. Estates with a net taxable value of \$338,333 or less are effectively exempt from payment of the tax. A 6% tax rate applies to any net taxable value above that mark, up to \$500,000. A 7% rate applies to any net taxable value over \$500,000.

**For further information, please contact the Estate Tax Unit's Toll-free information and assistance line at 1-800-977-7711 or visit [tax.ohio.gov](http://tax.ohio.gov).**



**JUDGE KEVIN W. DUNN**  
MEDINA COUNTY PROBATE COURT  
JUDGE

*Dear Friend—*

*My policy is to fulfill the Probate Court duties efficiently and effectively. If you have any questions or you need more information on a Probation Court matter, please contact my office.*

*We are here to serve you. I hope your experience in my court is helpful and informative.*

**Judge Kevin W. Dunn**  
**Medina County Probate Court**



**KEVIN W. DUNN**

**MEDINA COUNTY  
PROBATE COURT JUDGE**

# **OHIO STATUTE OF DESCENT & DISTRIBUTION**



**Medina County Probate Court**  
**93 Public Square**  
**Medina, OH 44256**

**Phone: (330) 725-9703**

**Monday—Friday**  
**8:00 AM—4:30 PM**

**WHEN A PERSON DIES WITH A PROPERLY EXECUTED WILL, THE ESTATE PASSES ACCORDING TO THE WILL.**

**WHEN A PERSON DIES WITHOUT A WILL, THE ESTATE PASSES IN THE FOLLOWING MANNER:**

**STATUTE OF DESCENT AND DISTRIBUTION  
R.C. 2105.06**

S.S. = Surviving Spouse  
G.P. = Grandparents

