

# Lake County, Ohio USA

Lake County Department of Consumer and Public Affairs  
Estate Tax Division

**Edward H. Zupancic**

**Lake County Auditor**

The basic Ohio estate tax is levied against the value of a resident decedent's gross estate less deductions and exemptions. The County Auditor acts as an agent for the Tax Commissioner of Ohio and is responsible for the distribution of the Estate Tax for those descendants who resided or owned property in Lake County. The largest portion of the monies collected is disbursed to the local municipality or township where the deceased person resided or owned property and the balance is sent to the State.

## **Ohio Estate Tax General Information**

Address

Ohio Department of Taxation  
Estate Tax Division  
800 Freeway Drive North  
Columbus, OH 43229-5404

## **Phone Numbers**

(614) 387-1976 or 1-800-977-7711  
Ohio Relay Service 1-800-750-0750  
Fax (614) 387-1984

## **Web Address**

### **Taxation's Home Page**

<http://www.state.oh.us/tax/index.html>

### **Estate Tax Forms Page**

[http://www.state.oh.us/tax/individual\\_forms\\_estate.html](http://www.state.oh.us/tax/individual_forms_estate.html)

### **Frequently Asked Questions (FAQ)**

<https://ohiocrm.das.state.oh.us/tax/default.asp?2=default%5E31&10=Estate>

## **Estate Tax Rates**

If the taxable estate is:

Not over \$40,000. The tax shall be: 2% of the taxable estate.

Over \$ 40,000 but not over \$100,000. \$800 plus 3% of the excess over \$40,000.

Over \$100,000 but not over \$200,000. \$2,600 plus 4% of the excess over \$100,000.

Over \$200,000 but not over \$300,000. \$6,600 plus 5% of the excess over \$200,000.

Over \$300,000 but not over \$500,000. \$11,600 plus 6% of the excess over \$300,000.

Over \$500,000. \$23,600 plus 7% of the excess over \$500,000.

### **Changes to the Ohio Estate Tax as a result of Substitute SB 108 Filing Requirements**

For dates of death prior to January 1, 2001. Gross Estate (probate and nonprobate assets) \$25,000 or more.

For dates of death January 1, 2001 through December 31, 2001. Gross Estate (probate and nonprobate assets) \$200,000 or more.

For dates of death on or after January 1, 2002. Gross Estate (probate and nonprobate assets) \$338,333 or more.

### **Estate Tax Credits**

For dates of death prior to January 1, 2001. A credit in the amount off five hundred dollars (\$500.00) is available.

For dates of death January 1, 2001 through December 31, 2001. A credit in the of amount six thousand, six hundred dollars (\$6,600.00) is available.

For dates of death on or after January 1, 2002. A credit in the amount of thirteen thousand, nine hundred dollars (\$13,900.00) is available.

### **Distribution of Estate Tax**

For dates of death prior to July 1, 1983, 50 per cent of the gross amount of taxes levied and paid shall be for the use of the municipal corporation or township in which the tax originates.

For dates of death on or after July 1, 1983, and before January 1, 2001, 64 per cent of the gross amount of taxes levied and paid shall be for the use of the municipal corporation or township in which the tax originates.

For dates of death on January 1, 2001 through December 31, 2001, 70 per cent of the gross amount of taxes levied and paid shall be for the use of the municipal corporation or township in which the tax originates.

For dates of death on or after January 1, 2002, 80 per cent of the gross amount of taxes levied and paid shall be for the use of the municipal corporation or township in which the tax originates.

The remainder shall be for the use of the state.

### **Changes to the Ohio Estate Tax as a Result of the Tax Commissioner's Authorization**

#### **Extensions of Time to File the Ohio Estate Tax Return**

For dates of death on or after January 01, 2000 the tax commissioner has authorized an automatic, six-month extension of time to file the Ohio estate tax return. This permits estates with a date of death on or after January 01, 2000 to have 15 months to file the estate tax return. If additional time is needed, the estate representative may apply for an extension of time to file by submitting E.T. Form 24, directly to the Estate Tax Division before the 15 month due date of the return. An extension, if granted, is for a maximum of six months per request. Interest on any estate tax due will be calculated from nine months from date of death regardless if the estate utilizes the automatic or additional extensions.

#### **Tax Release Requirements**

Effective on January 1, 2001, regardless of the date of death of the decedent, the tax commissioner will no longer require Applications for Consent to Transfer Property of a Resident or Nonresident Decedent for assets equal to \$25,000 or less per account. Also, tax releases are not required to be filed for assets passing to a surviving spouse alone, regardless of the dollar amount.

#### **Safe Deposit Box Inventories**

Effective on January 1, 2001, regardless of the date of death of the decedent the tax commissioner will no longer require the inventory of a safe deposit box upon the death of the owner, co-owner or any other person having access to the box. This includes self-storage boxes currently in use by several financial institutions or any other receptacle that may be deemed a "safe deposit box". This policy change applies to both resident and nonresident decedents of the State of Ohio.