

OHIO DEPARTMENT OF TAXATION
ESTATE TAX DIVISION
P. O. BOX 530, COLUMBUS, OHIO 43266-0030

APPLICATION FOR CONSENT TO TRANSFER THE PROCEEDS OF INSURANCE CONTRACTS,
EMPLOYER DEATH BENEFITS AND RETIREMENT PLANS FOR RESIDENT AND NON-RESIDENT DECEDENTS
(Section 5731.39 O.R.C.)

PART I. - IDENTIFICATION

Decedent's Last Name	Decedent's First Name and Initial	Date of Death
Decedent's residence		County of Residence
Street	City, Village, Township	
Decedent's Social Security Number	Case Number	
Name of Surviving Spouse if applicable		
Estate Representative(s) Last Name	First Name	
Estate Representative(s) Address		
Applicant(s) Last Name	First Name	
Applicant(s) Address		
Signature of Applicant		Title

PART II. - BENEFITS PAYABLE BY AN INSURANCE COMPANY (TO BE COMPLETED BY INSURER)

A consent is **not** necessary for straight life insurance payable to a named beneficiary other than the estate.

Name of insured	Owner of policy or contract	
Name of insurance company	Type of policy or contract	Number of policy or contract
Address of insurance company	Value at date of death	If annuity, yearly payment
Beneficiary(s) name	Address	
Relationship of beneficiary to decedent	Beneficiary(s) date of birth	

PART III. — EMPLOYMENT RELATED BENEFITS (TO BE COMPLETED BY EMPLOYER)

This form is not for IRAs and Keogh Plans held in a banking institution. See E.T. Form 12.

Name of employee

Address of employer

D.O.D. Value \$ _____ Check one: I.R.A. KEOGH OTHER

Lump sum \$ _____ Annually \$ _____ Monthly \$ _____ Other \$ _____

Beneficiary(s) name _____ Address _____

Relationship of beneficiary to decedent _____ Beneficiary(s) date of birth _____

PART IV. - TO BE COMPLETED BY AGENT OF THE TAX COMMISSIONER (COUNTY AUDITOR) IN THE COUNTY OF THE DECEDENT'S RESIDENCE.

The application for consent to transfer is.

Approved Not Approved

Tax Commissioner	By	Date
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GENERAL INFORMATION

All county auditors have been appointed agents of the tax commissioner for the purpose of issuing consents to transfer. (Section 5731.41)

How to obtain a release

Submit the completed application to the county auditor in the county of the decedent's residence. The county auditor will review the application and return a copy to the applicant. If the name and address of the county auditor is needed, please call the Department of Taxation, Estate Tax Division (614) 466-8490

- (1) Complete a separate application for each benefit
- (2) Application will **not** be processed unless completed in its entirety and signed by the applicant
- (3) The approval of a consent to transfer does not determine a tax liability
- (4) The County Auditor will forward a copy of the approved application to the Tax Commissioner

When a consent to transfer is required (Section 5731.09 (A) and (B) and Section 5731.39 (C) and (D))

A consent must be obtained for the following:

1. Annuities payable to a named beneficiary or the estate
2. Matured endowments payable to a named beneficiary or the estate
3. Supplemental contracts payable to a named beneficiary or the estate
4. Straight life insurance payable to the estate
5. Life insurance owned by decedent on the life of another person
6. Employer related death benefits in excess of \$2,000 including
 - a. Retirement benefits payable to a named beneficiary or the estate
 - b. Pension or profit sharing plans payable to a named beneficiary or the estate
 - c. I.R.A.s payable to a named beneficiary or the estate
 - d. Keoghs payable to a named beneficiary or the estate
 - e. Corporate plans whether qualified or unqualified payable to a named beneficiary or the estate
 - f. Any deferred compensation program
 - g. Bonus plans

When a consent to transfer is not required (Section 5731.12)

A consent is **not required for the following:**

1. Straight life insurance benefits payable to a named beneficiary other than the estate
2. When a death benefit is **(\$10,000)** or less and is payable to the surviving spouse
3. When a death benefit is **(2,000)** or less and payable to a beneficiary other than a spouse
4. The Federal Coal Mine & Safety Act annuity payable under Title IV of 1969 (black lung benefits)