



Ohio Department of TAXATION

Estate Tax Division
1880 East Dublin-Granville Rd., Ste. 200
Columbus, OH 43229-3529
1 (800) 977-7711

Estate Tax Form 13
Revised 12/00

Application for Consent to Transfer the Proceeds of Insurance Contracts, Employer Death Benefits and Retirement Plans for Resident and Non-Resident Decedents (5731.39 O.R.C.)

Part I -- Identification		
Decedent's Last Name	Decedent's First Name and Initial	Date of Death
Decedent' Residence		County of Residence
<i>street</i> <i>city, village, township</i>		
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		
_____		_____
<i>Signature of Applicant</i>		<i>Title</i>

Part II -- 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	<input type="checkbox"/>	Not Approved <input type="checkbox"/>
_____	By	_____
<i>Tax Commissioner</i>		<i>Date</i>

Part III -- 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 IV -- Employment Related Benefits (to be completed by employer)

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

Name of employer			
Address of employer			
D.O.D. Value \$ _____	Check one:	<input type="checkbox"/> IRA	<input type="checkbox"/> Keogh <input type="checkbox"/> Other
Lump sum \$ _____	Annually \$ _____	Monthly \$ _____	Other \$ _____
Beneficiary(s) name		Address	
Relationship of beneficiary to decedent		Beneficiary(s) date of birth	

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 Ohio Department of Taxation, Estate Tax Division, at 1-800-977-7711.

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. IRAs 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; and
 - g. bonus plans.

When a consent to transfer is not required (Section 5731.09)

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

1. straight life insurance benefits payable to a named beneficiary other than the estate;
2. when any of the above-listed assets are payable to the surviving spouse and the date of death is on or after 10/01/96; or
3. any of the above-listed assets are \$25,000 or less, regardless of beneficiary; or
4. the Federal Coal Mine & Safety Act annuity payable under Title IV of 1969 (black lung benefits).