

LOC.R. 75.9 OHIO ESTATE TAX RETURN (for persons dying prior to January 1, 2013)

For every estate (administered, released or summarily released) for a decedent dying prior to January 1, 2013, an Ohio Estate Tax Form 22 shall be filed. If a pre-2013 estate is reopened to administer additional real property, an additional Ohio Estate Tax Form 22 is required. If the only filings in a case are the estate tax returns, a copy of the death certificate is not required.

The Court will not deliver Ohio Estate Tax filings or payments to the County Auditor or Treasurer. Filing with those offices and the tendering of the taxes due is the responsibility of the filing party.