



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

| | | |
|------------------------------------------------------------------------------------|-----------------------------------|---------------------|
| Part I – Identification | | |
| Estate of: Decedent's last name | Decedent's first name and initial | Date of death |
| Address of decedent at time of death (number and street, city, state and ZIP code) | | County of residence |
| Decedent's social security number | | Case number |
| Name of surviving spouse, if applicable | | |
| Last name of estate representative(s) | | First name |
| Address of estate representative(s) | | |
| Last name of applicant(s) | | First name |
| Address of applicant(s) | | |
| _____ | | _____ |
| Signature of applicant | | Title |

| | | |
|----------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|------|
| 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 | Date |
| Tax Commissioner | | |

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 Estate Tax 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. (O.R.C. Section 5731.41)

How to obtain a release

Submit this 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 are needed, please call the Ohio Department of Taxation, Estate Tax Division, at 1-800-977-7711.

For nonresident decedents, submit this completed application to the Ohio Department of Taxation, Estate Tax Division, 800 Freeway Drive North, Columbus, OH 43229-5404. This division will review the application and return a copy to the applicant.

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 and Safety Act annuity payable under Title IV of 1969 (black lung benefits).