PerfectForm F2.81

Ohio | Department of Taxation
Estate Tax Unit
1-(800) 977-7711
tax.ohio.gov

ET 22
Rev. 5/12

FILED

Date Estate Tax Return and/or this Form Filed in Probate Court

NOV 22 2013

JAMES CISSELL
JUDGE & EX-OFFICIO CLERK
BY

Certificate of Estate Tax Payment and Real Property Disclosure for Dates of Death on or after Nov. 8, 1990 – Dec. 31, 2012 (Section 5731.21, O.R.C.)

This form should not be sent to the Estate Tax Unit in Columbus.

Estate of: Decedent's last name, first name and middle initial		
Armstrong Neil A.		
County of residence: Hamilton	Case number: 2012005552	Date of death: August 25, 2012

Part I – Please complete either Section A or B, whichever is applicable.

A. **This section is to be completed by the estate representative where an Ohio estate tax return is required to be filed.**

Date of death (please check one):

- ☒ On or after Jan. 1, 2002 – Dec. 31, 2012 – more than $338,333
- ☐ On or after Jan. 1, 2001 – Dec. 31, 2001 – more than $200,000
- ☐ On or after June 30, 1983 – Dec. 31, 2000 – more than $25,000.

1. The estate tax return due for this estate was filed in probate court on the date stamped hereon.
2. All estate taxes shown due, if any, on the return have been paid in full. (This step will take effect upon verification by the county auditor on page 3, Part II of this form.)
3. All real property listed in the inventory for the decedent's estate is included in the estate tax return as well as the following real property not listed in the inventory and attached to this certificate.
4. The real property attached to this certificate shall be free of any lien for estate taxes under Ohio Revised Code (R.C.) sections 5731.02 and 5731.19(A). This certificate does not take effect until verification of payment of tax is received from the county auditor's office. This certificate does not reflect the tax commissioner's final determination of estate tax under R.C. section 5731.26.

B. **This section is to be completed by the estate representative where no Ohio estate tax return is required to be filed.**

Date of death (please check one):

- ☐ On or after Jan. 1, 2002 – Dec. 31, 2012 – under $338,333
- ☐ On or after Jan. 1, 2001 – Dec. 31, 2001 – under $200,000
- ☐ On or after June 30, 1983 – Dec. 31, 2000 – under $25,000.

1. No estate tax return is required to be filed because the gross estate, which includes all real property, falls below the filing requirements set forth in R.C. section 5731.21(A)(3).
2. All real property listed in the attached inventory for the decedent's estate, as well as the following real property not listed in the inventory and attached to this certificate, shall be free of any lien for estate taxes under R.C. sections 5731.02 and 5731.19(A).

Declaration

The information contained on this certificate, to the best of my knowledge, is true and complete.

Susan E. Wheatley, Attorney
Taft Stettinius & Hollister LLP
Name of estate representative

425 Walnut Street, Suite 1800
Cincinnati, Ohio 45202-3957
Address of estate representative

[signature]
Signature of estate representative

11/22/13
Date

231.15