

Estate of:

Ohio Estate Tax Return
Schedule E – Joint & Survivorship Assets
(Section 5731.10 O.R.C.)

Part I – Interests held by the Decedent and Spouse as the Only Joint Tenants

Include only one-half (1/2) of the total value without regard to actual contribution by each spouse (for other joint interests, please complete Part II on the following page).

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
Total (also enter on Recapitulation of Assets, page 2)				

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Part II – All Other Joint Interests

The full value of the joint property is presumed to be part of the gross estate, but the presumption may be overcome if it is established that a part of the property originally belonged to or was contributed by the other co-tenant(s). Supporting documentation should be attached if the estate claims the decedent held

only a partial interest.

For joint accounts held between spouses and any additional parties, subtract any contribution by those parties and report the balance at one-half (1/2) value. State the name, relationship and address of each surviving co-tenant.

	Name	Relationship	City and State
A			
B			
C			
D			

Item number	Enter letter for co-tenant	Description	Percentage includible	Alternate value	Value at date of death
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
Total (also enter on Recapitulation of Assets, page 2)					