



Making Sense of the Ohio Estate Tax



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Executive Summary

The Ohio Estate Tax

- Since 1968, Ohio has had an estate tax that taxes the value of a person's estate before it is passed onto heirs. All estates being taxed by Ohio are eligible for a tax credit that effectively eliminates taxation on a portion of their estate. As a result of legislation passed in 2000, the credit will increase from the current \$500 to \$13,900 in 2002. After the tax credit increases to \$13,900 in 2002, the only effective marginal estate tax rates will be 6 percent (for estate amounts between \$338,000 and \$500,000) and 7 percent (over \$500,000).
- Thirty-seven states and the District of Columbia levy a "pick-up" tax based solely on the federal government's "state death tax credit." This tax is essentially "free" to the taxpayer since it merely moves some tax money from the federal level to the state level but leaves the total unchanged. Ohio, Oklahoma and the eleven states with inheritance taxes also add a "sponge tax" to take advantage of any unused state death tax credit. Only Ohio and Oklahoma also levy a stand-alone state estate tax, which exceeds the federal credit for certain estates.
- In 2000, the Ohio estate tax generated \$434.7 million, of which a portion went to the state general revenue fund (\$140.0 million) and another went to local governments (\$294.7). This amount is virtually negligible at the state level. At the local level, the estate tax can be a large, though volatile, source of revenue.

The Economics of Estate Taxation

- Estate taxes are inefficient because there are many ways for people to adjust to the estate tax in order to reduce their liability.
- The Ohio estate tax has significantly contributed to creating an environment that causes people with significant assets to leave the state and discourages entrepreneurs from relocating to Ohio.
- Due to its complexity, compliance and estate planning costs of the Ohio estate tax are unusually large.
- Empirical evidence clearly shows that the estate tax has little impact in equalizing the distribution of income or wealth in society.
- Estate tax revenue will be falling in Ohio over the next several years due to recently enacted Ohio legislation increasing the estate tax credit and recent federal legislation phasing out the federal government's state death tax credit, which will gradually eliminate the "sponge tax" aspect of the Ohio Estate Tax.

Proposals for Reform

- To help restore Ohio's economic vitality, the General Assembly should consider either (1) eliminating the estate tax altogether or (2) restricting the estate tax to the state death tax credit allowed by the federal government. This latter reform will effectively phase out the estate tax over the next four years.



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In this world, nothing is certain but death and taxes.

-Ben Franklin, 1789¹

No taxation without respiration.

-Steve Forbes, 1999²

The inheritance your children or other heirs receive could be greatly reduced by taxes on your...estate. One way to avoid this is to shelter assets in a trust.

-Ohio Treasurer Joe Deters, 2001³

1. The Ohio Estate Tax—A Personal Story.

In 1996, the mother of John Kiser, a Toledo area businessman, died and left him as executor of her estate.⁴ John had prepared for this event by having his mother give to himself and other family members as much money as possible before her death. Naturally, his mother was concerned about running out of money, but John assured her, “Don’t worry, Mom, the money’s still there; it’s just not in your name.”

John was very proud of himself for getting his mother’s estate down to just a few tens of thousands of dollars by time she died. He knew this small estate would not be subject to the federal estate tax, but imagine his surprise when he discovered his Ohio estate tax liability would be \$1,200!

A couple of years later, John, himself with an estate worth several million dollars, purchased a second home in sunny Florida. Shortly after purchasing the home, he made Florida his state of residence, in part, to avoid the Ohio estate tax. John is now going through the same kind of estate planning process as he did with his mother. But he exclaims, “At least I won’t have to worry about that blasted Ohio estate tax!”

2. The Ohio Estate Tax—An Introduction.

The first death tax in Ohio was created in 1893 as an inheritance tax, but was repealed in 1968 and replaced with an estate tax.⁵ An inheritance tax taxes the heir(s) of an estate and the rate of

taxation is often a function of the relationship between the decedent and the heir(s). For example, bequests to friends may be taxed at a higher rate than a son's or daughter's inheritance. An estate tax by contrast taxes the estate of a deceased person before any inheritance is given out.

Thirty-seven states and the District of Columbia levy neither an inheritance tax nor an estate tax as such. New York recently joined this group when it eliminated its estate tax replacing it with a so-called "pick-up" tax. In these thirty-eight jurisdictions there is no separate state estate tax; the states only tax or "pick-up" the portion of the federal estate tax that can be credited to the state via the federal "state death tax credit." This tax is essentially "free" to the taxpayer since it merely moves some tax from the federal level to the state level but leaves the total unchanged.

Only one other state besides Ohio has an estate tax above and beyond the federal state death tax credit.⁶ Eleven states, however, levy inheritance taxes. The Ohio estate tax taxes the value of a person's estate using a specific tax rate schedule. There is a 100 percent deduction for estates transferred to a spouse, so the estate tax often comes into play only when the second spouse dies and the estate is passed on to heirs.⁷

All estates taxed by Ohio are eligible for a tax credit that effectively eliminates taxation on a portion of their estate. As a result of legislation passed in 2000, the credit will increase from \$500 to \$6,600 in 2001, effectively eliminating the first \$200,000 of an estate from taxation—this is up from just \$25,000 exempted when the credit was \$500. The credit will increase to \$13,900 in 2002, raising the implicit exemption to \$338,000.⁸ While these credits and deductions may seem generous, remember that the taxable estate includes the value (at the date of death) of one's home, retirement plans, life insurance policies, etc.

Table 1: Ohio Estate Tax Credits and Implicit Exemptions

Year	Unified Tax Credit	Amount of Estate Implicitly Exempted from State Estate Taxation
2000	\$500	\$25,000
2001	\$6,600	\$200,000
2002 (and thereafter)	\$13,900	\$338,000

Source: Ohio Department of Taxation

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With a tax credit of \$6,600 in 2001, the first marginal tax rate that anyone will face is 5 percent on any amount in excess of \$200,000. The rate increases to 6 percent of any amount over \$300,000 and then to 7 percent of any amount in excess of \$500,000. Starting in 2002, after the tax credit increases to \$13,900, the only effective rates will be 6 percent (for estate amounts between \$338,00 and \$500,000) and 7 percent (over \$500,000).

Table 2: Ohio Estate Tax Rates

Taxable Estate Brackets ^a	Tax Imposed
0 - \$40,000	2% of Taxable Value
\$40,000 - 100,000	\$800 + 3% of excess over \$40,000
\$100,000 - 200,000	\$2,600 + 4% of excess over \$100,000
\$200,000 - 300,000	\$6,600 + 5% of excess over \$200,000
\$300,000 - 500,000	\$11,600 + 6% of excess over \$300,000
Over \$500,000	\$23,600 + 7% of excess over \$500,000

^a In 2001, the \$6,600 tax credit effectively eliminates the first three tax brackets. In 2002 and thereafter, the \$13,900 tax credit effectively eliminates the first four (and part of the fifth) tax brackets.

Source: Ohio Department of Taxation

3. The Federal Estate Tax.

As indicated above, the federal estate tax is an important piece of the state estate tax puzzle. The federal estate tax is structurally similar to the Ohio estate tax. It applies a tax rate schedule to a person's taxable estate and then allows for certain credits. There is a unified credit that every taxable estate can take. At the federal level, in 2001 this credit implies an exemption of the first \$675,000 in taxable estate. Although the credits (and implicit exemptions) are more generous at the federal level, the tax rates are much higher, ranging from 37 percent to 55 percent on amounts above the exemption levels.⁹

The tax cuts passed by Congress in June 2001 will gradually increase the implicit exemption to \$3.5 million while reducing the tax rates until the federal estate tax is eliminated altogether in 2010. Because of the way the tax cut bill was structured, these cuts are subject to a sunset provision, so the

original exemption and tax rates are restored in 2011 unless a future Congress acts to make the elimination permanent.¹⁰

The federal estate tax allows for a credit for state estate taxes. The recent federal tax law changes will phase out the state death tax credit by 2005, long before the overall federal estate tax perishes. Unless the legislatures of the 38 jurisdictions that rely solely on the “pick-up” tax enact their own estate taxes, they will have no estate tax collections whatsoever as of 2005.

As noted, Ohio is one of just two states with its own separate estate tax. But it also levies a “sponge-tax” to take advantage of the full federal credit.¹¹ If your Ohio estate tax liability is less than the federal credit, then your Ohio estate tax liability is increased to the federal credit amount. For

Table 3: Federal Estate Tax Exemptions

Year	Amount of Estate Implicitly Exempted from Federal Estate Taxation
2000	\$675,000
2001	\$675,000
2002	\$1,000,000
2003	\$1,000,000
2004	\$1,500,000
2005	\$1,500,000
2006	\$2,000,000
2007	\$2,000,000
2008	\$2,000,000
2009	\$3,500,000
2010	no tax
2011	\$1,000,000 ^a

^a *The estate tax cuts passed by Congress in June, 2001 are scheduled to sunset in 2010. The exemption is scheduled to be \$1 million for 2011 and thereafter.*

Source: IRS.

example, suppose you qualify for a \$460,000 state death tax credit against your federal estate tax, but your Ohio estate tax liability is only \$451,000. In such a case, Ohio levies an additional tax of \$9,000 to bring your Ohio estate tax liability up to the federal credit amount. Only very large estates end up paying this additional estate tax.¹² In 2001, only those taxable estates greater than approximately \$3.1

Table 4: Federal Estate Tax Rates

Taxable Estate Brackets ^a	Tax Imposed ^b
0 - \$10,000	18% of Taxable Value
\$10,000 - 20,000	\$1,800 + 20% of excess over \$10,000
\$20,000 - 40,000	\$3,600 + 22% of excess over \$20,000
\$40,000 - 60,000	\$8,200 + 24% of excess over \$40,000
\$60,000 - 80,000	\$13,000 + 26% of excess over \$60,000
\$80,000 - 100,000	\$18,200 + 28% of excess over \$80,000
\$100,000 - 150,000	\$23,800 + 30% of excess over \$100,000
\$150,000 - 250,000	\$38,800 + 32% of excess over \$150,000
\$250,000 - 500,000	\$70,800 + 34% of excess over \$250,000
\$500,000 - 750,000	\$155,800 + 37% of excess over \$500,000
\$750,000 - 1,000,000	\$248,300 + 39% of excess over \$750,000
\$1,000,000 - 1,250,000	\$345,800 + 41% of excess over \$1,000,000
\$1,250,000 - 1,500,000	\$448,300 + 43% of excess over \$1,250,000
\$1,500,000 - 2,000,000	\$555,800 + 45% of excess over \$1,500,000
\$2,000,000 - 2,500,000	\$780,800 + 49% of excess over \$2,000,000
\$2,500,000 - 3,000,000	\$1,025,800 + 53% of excess over \$2,500,000
Over \$3,000,000	\$1,290,800 + 55% of excess over \$3,000,000

^a The tax credit effectively eliminates most of the first brackets. In 2000 and 2001, the first effective tax rate is 37% because of the \$675,000 exemption; in 2002 and 2003 it is 41% because of the \$1,000,000 exemption; and so on.

^b The maximum tax rates will be reduced to 50% in 2002, 49% in 2003, 48% in 2004, 47% in 2005, 46% in 2006, 45% in 2007-2009, will be 0% in 2010 when there is no tax, and reverts to 55% when the tax cuts expire in 2011.

Source: IRS.

million will be subject to any sponge tax.¹³ The scheduled reductions in the federal state death tax credit will increase that threshold to \$6.5 million in 2002.

The accompanying graph on page 12, “Ohio Basic Estate Tax and Federal State Death Tax Credit, 2002,” illustrates the Ohio estate tax liability for various estates of various sizes. On the left side of the graphic, the Ohio estate tax (the black line) is higher than the federal credit (the grey line) thus leaving the estate with a net liability to be paid to the state. A person with a modest \$1.5 million estate, for instance, would face \$79,700 Ohio estate tax and would enjoy a \$48,300 federal credit, but this leaves a net tax liability of \$31,400 to be paid to the state beyond the federal credit. This

estate pays an astonishing \$31,400 more in state estate taxes in Ohio than in the 38 jurisdictions which tax only up to the federal “pick-up.”

On the right side of the graphic, after the two lines cross, the federal state death tax credit is larger than the Ohio estate tax. In these cases, Ohio adds the additional “sponge tax” to bring the total

Table 5: Phase Out of Federal Estate Tax Credit

Year	Percentage of Current State Death Tax Credit Disallowed
2001	0%
2002	25%
2003	50%
2004	75%
2005	100%

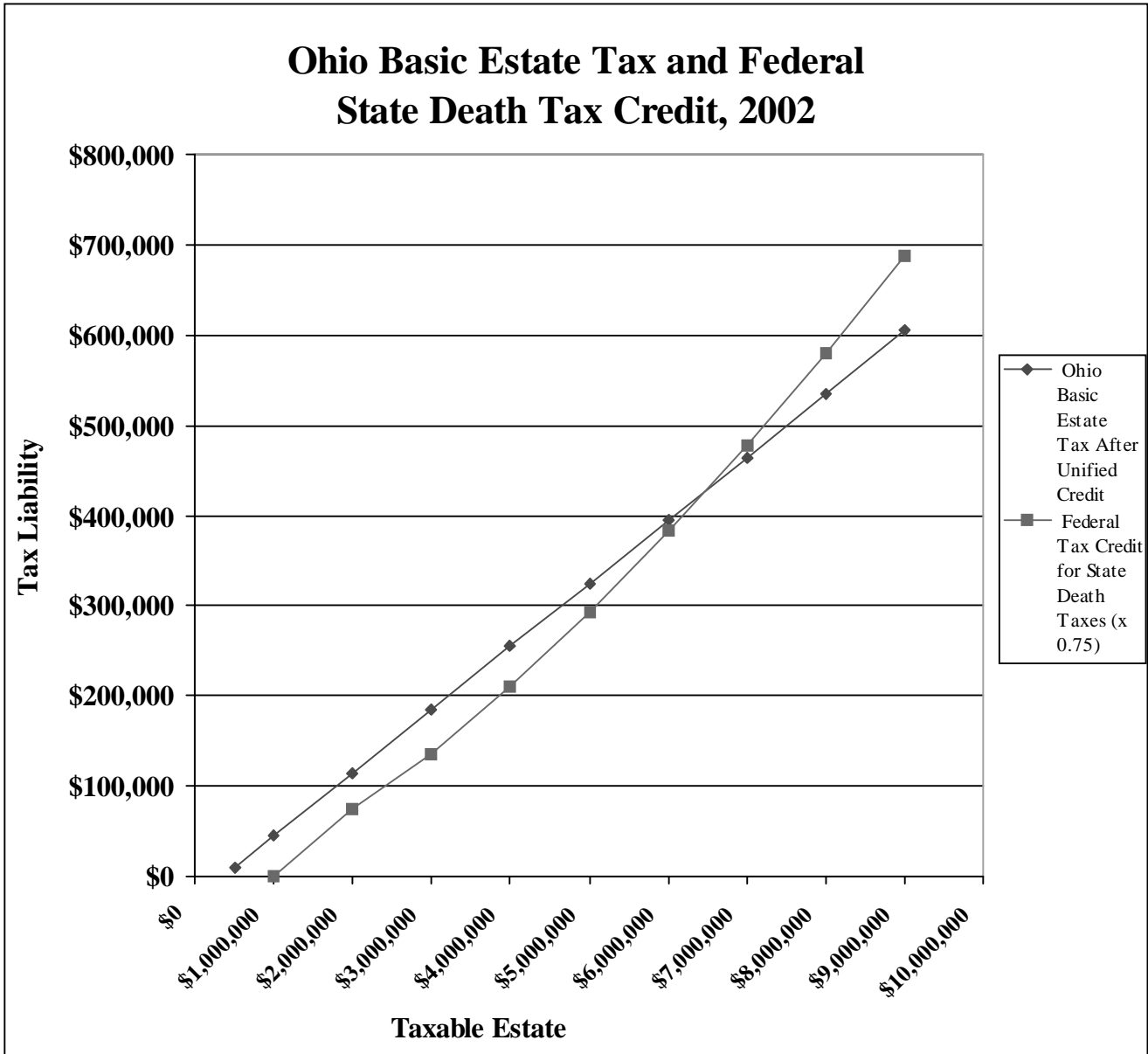
Source: IRS.

liability up to the full amount of the credit. But the estates in this range face no net liability since the federal credit completely compensates for the Ohio estate tax. The effect is that state tax revenues are increased without increasing the overall tax liability of the estate. Without the sponge tax, the revenues would have gone to the federal government.

The Appendix reports the federal and state estate tax liabilities for estates between \$300,000 and \$10 million for 2002. These calculations reflect the \$13,900 Ohio estate tax credit (\$338,000 exemption) to be in effect in 2002. They also reflect the new federal tax changes: the implicit \$1 million federal estate tax exemption, the 25 percent reduction in the state death tax credit, and the reduction in top federal estate tax rates to 50 percent.

4. Ohio Estate Tax Revenues.

In 2000, the Ohio estate tax generated \$434.7 million, of which a portion went to the state general revenue fund (\$140.0 million) and the rest went to local governments (\$294.7).¹⁴ Local municipalities, villages, and townships receive a portion of the estate tax collected from estates in their jurisdiction. Before 2001, the local governments’ share was 64 percent and the state’s 36 percent. But recent changes to the state’s estate tax law will increase the local share to 70 percent in 2001 and 80 percent



in 2002 and thereafter.

The estate tax represents just 0.9 percent of overall state-level taxation and just 0.7 percent of the state budget.¹⁵ The estate tax is considerably more important, however, at the local level. In 1999, the City of Columbus received over \$10 million from the estate tax, representing approximately 2 percent of its budget.¹⁶ For some smaller communities, the estate tax represents a very large, if volatile, source of revenue. In 1999, the City of Bexley, a small suburb of Columbus, received only \$541,363, but this represented over 10 percent of its revenues.¹⁷

In small communities like Bexley, revenues from the estate tax can vary wildly from one year to the next because of variations in the number and size of taxable estates. In comparison with broader-based taxes such as the income tax or the property tax, the estate tax should be unpopular with local governments because of this wild volatility. Therefore, replacing the estate tax with small increases in local property taxes could provide a more reliable source of revenue.

Estate tax revenue will be falling in Ohio over the next several years for two reasons. First, the increases in the state's estate tax credit from \$500 to \$6,600 in 2001 and to \$13,900 in 2002 will reduce overall revenues. The Legislative Budget Office estimates overall revenue reductions of \$95 million by 2002 and up to \$146.5 million in later years.¹⁸ Second, the federal state death tax credit is scheduled to be phased out between 2002 and 2005, so the "sponge tax" part of Ohio's estate tax will become less important and will ultimately be eliminated altogether. At present, the "sponge tax" portion of the Ohio estate tax brings in about \$40 million per year.¹⁹ Most of that amount will disappear by 2002 or 2003.

5. The Economics of Estate Taxation.

Like all taxes, estate taxes increase the cost of the object or activity being taxed (in this case passing wealth to heirs) and encourage people to seek ways to avoid paying the tax. Gasoline taxes encourage people to drive less, buy smaller cars, car pool and so on. Income taxes encourage people to work less, barter more, and report less. A tax on Coca Cola would discourage Coca Cola consumption but increase Pepsi consumption.

Economists consider these sorts of consequences to be inefficient because people are opting to do things that they wouldn't otherwise do in order to avoid taxation. For instance, if taxes on gasoline double and I am forced to ride the bus as a result, I am worse off because I would rather drive my own car. Not all taxes are equally inefficient, however, because not all activities are easy to avoid. A tax on breathing, assuming such a tax could be enforced, would not be terribly inefficient since presumably few people would stop breathing to avoid paying the tax!²⁰

In the language of economists, the issue is "elasticity." Some activities are easy to avoid

because there are good substitutes for the activity (drinking Coca Cola for example) while other activities are hard to stop doing because there are few good substitutes (breathing is one example). People are elastic (which means responsive to price) when it comes to buying Coca Cola but inelastic (which means unresponsive to price) when it comes to breathing.

From an efficiency standpoint, taxing inelastic activities is more efficient (that is, less inefficient) since we will not change our behavior as much in response to the tax. It might seem that death itself is an inelastic activity (there's really no way to avoid it) so a "death tax" would be ideal from an efficiency standpoint.²¹ But the estate tax is *not* really a "death tax;" rather the estate tax taxes transfers of wealth from a decedent's estate to his heirs.

The question is: Is this the kind of activity that people can easily avoid? You can try to spend all your money before you die, thus leaving less left to be taxed in your estate. Indeed many have argued that the estate tax is a tax on virtuous behavior, encouraging people to spend wantonly while they are alive so as to die with less.²²

Estate taxes can be avoided by giving money away before death via gifts. Current tax law allows annual \$10,000 gifts to as many individuals as you like. The estate tax undoubtedly encourages people to give money away to others faster than they otherwise would. While it is tempting to look at this as positive, it is a risky strategy. If you give away too much of your money too soon, live longer than expected, or incur major unexpected expenses or losses, you could end up destitute.

Likewise, people can transfer assets to charity upon death or to certain trusts before death to avoid the estate tax. The estate tax appears to affect the timing of charitable giving more than the amount given. People with small estates (who will face little or no estate tax) typically give to charity over the course of their lifetimes. Wealthy people whose estates are subject to large estate taxes in contrast give away much less during their lifetimes (proportionately), but give away large charitable contributions upon death in order to avoid the estate tax. Motives for giving to charity are varied and include the desire to support organizations that do good deeds as well as to reduce overall tax liability. The income tax deduction for charitable giving creates incentive to give to

charitable causes even absent the existence of an estate tax. According to Bruce Bartlett, an economist with the National Center for Policy Analysis and former Treasury Department official, eliminating the estate tax would probably not cause much less charitable giving, but it could cause wealthy people to give away more during their lives.²³

From an economic point of view the estate tax is inefficient to the extent people are giving money away either directly to individuals or indirectly through trusts as a result of the estate tax.

Ironically, the estate tax may not raise much net revenue. If you decide to shelter assets in a trust to avoid the estate tax (as Ohio Treasurer Joe Deters suggests in the quote at the top of this report), then the return on those assets may also be shielded from income or capital gains taxation. Stanford University economist Douglas Bernheim questions whether the federal estate tax generates any net revenue at all.²⁴

Another inefficiency associated with taxes is compliance costs. Compliance costs include the value of resources used merely to pay the tax. Many people can pay federal income taxes with a \$29 software program and a little record keeping, but few people attempt to comply with the federal and state estate tax without a professional's assistance. Alicia Munnell, a former member of President Clinton's Council of Economic Advisors, estimated that the cost of complying with the estate tax is as great as the tax itself.²⁵

Mobility and the Estate Tax.

One way to avoid a tax is to move to another geographic location where the tax doesn't exist or is lower. This is one of the most important inefficiencies of the income tax.²⁶ It is also a key problem with the estate tax and explains why state estate taxes are especially problematic. One way to avoid the Ohio estate tax is to move (and transfer as many assets as possible) to another state.²⁷ Retirement strategies like these are not uncommon.

As one of only two states with state specific estate taxes, Ohio is not a very welcoming jurisdiction in which to die. It will get worse soon as the federal state death tax credit phases out and the thirty-eight states (including D.C.) with pick-up taxes end up with no estate tax at all. Maybe some

of those states will enact state estate taxes in response to the phase out of the federal credit, but it is doubtful that all of them will or that they will enact taxation levels as high as the previous federal credits. It is entirely likely that Ohio will soon face an environment in which its estate tax is grossly out of line with the rest of the states.

In the earlier example of a \$1.5 million estate, the estate faced a state estate tax bill in Ohio that was \$31,400 more than in most other states. After the state death tax credit is phased out in 2005, that same estate would pay a total of \$79,700 in state estate taxes in Ohio. In the thirty-eight other jurisdictions, unless they enact some type of estate tax in the interim, the exact same estate would pay nothing in state estate taxes.

So unless Ohio acts soon to reduce or eliminate the impact of the estate tax, we can expect an acceleration in out-migration from the state. Over the last decade, Ohio has experienced the slowest economic growth of any state in the Great Lakes region, and between 1985 and 1999, over 300,000 more people moved out of the state than moved in.²⁸ According to the American Legislative Exchange Council, Ohio has experienced slower population and income growth from 1990-2000 than any other state in the Midwest.²⁹

The great shame of it all is that the people who leave the state to avoid the state estate tax are precisely the kind of mature, law-abiding people that bring health and stability to our neighborhoods. When they leave, they take their community service and philanthropic good deeds to other states. More over, Ohio's punitive estate tax keeps people with significant assets from coming into Ohio.

Income Equality and the Estate Tax.

Most advocates of estate and inheritance taxation support it as a means to reduce the amount of inequality in society. Leaving aside the issue of whether reducing economic inequality is a good thing, the empirical evidence clearly shows that the estate tax has little impact in equalizing the distribution of income or wealth in society.³⁰ Economists Alan Blinder and Joseph Stiglitz, both former Clinton appointees to the President's Council of Economic Advisors, argue that the estate

tax is ineffectual as a tool to fight income inequality.³¹ Blinder once wrote, “Estate taxation is not a very powerful weapon in the egalitarian arsenal. . . The reformer eyeing the estate tax as a means to reduce inequality had best look elsewhere.”³²

Other alternatives may prove more effective. If concern about the degree of economic inequality exists, why not pursue policies like lower taxes, school vouchers, open immigration, free trade etc. that will increase the economic opportunities of lower income people? Using the tax code to attack the highly successful does little for people in need.

6. Proposals for Reform.

The fast changing global economy and rapid tax law changes in Washington, D.C. are going to force the state of Ohio to adjust the manner in which it engages in taxation. Previously, the Buckeye Institute has argued that income taxes must become lower and flatter and perhaps should be eliminated altogether if the state is to remain competitive in the world economy.³³

Similarly, the estate tax in Ohio must be changed. The elimination of the federal state death tax credit in 2005 means that Ohio will likely find itself competing with many states that have no, or at least much lower, estate taxes.

To that end, this report offers two suggestions that policy makers in Ohio should consider in the next year or two:

- *Eliminate the estate tax completely.* Imagine the kind of investment mecca Ohio could become if we were the first state in the country to have no estate or inheritance tax at all! The revenue from the estate tax is already falling, and the amount of money generated by the estate tax is a very small portion of the state budget. At the local level, replacing the estate tax with a more stable, broad-based tax such as the property tax makes sense anyway. Furthermore, eliminating the estate tax will be an important ingredient in a larger strategy designed to combat the out migration of Ohio’s wealthy citizens as they near retirement.
- *Eliminate the estate tax and replace it with a pick-up tax only.* At the very least, Ohio should eliminate its estate tax while retaining a federal pick-up tax so that our code is in

line with most of the nation. This will lead to the gradual elimination of the state's estate tax as a result of the planned phase out the federal government's state death tax credit between 2002 and 2005.

7. Conclusion.

Ohio's estate tax is more punitive than most other states. Only one other state taxes estates beyond the federal estate tax credit, which makes Ohio a less attractive environment than most states for people with significant assets. Ohio's estate tax imposes significant compliance and estate planning costs on Ohio's most productive citizens. This situation will worsen as the federal estate tax is phased out in the next decade.

Thirty-seven states and the District of Columbia tax estates only up to the federal credit for state estate taxes. As this credit is phased out, these states will have no effective estate taxes. While some states may enact some form of estate tax, these taxes are unlikely to be as punitive as Ohio's, and many of those states will follow the federal government's lead and not tax estates at all.

The case for retention of the Ohio estate tax is extremely weak. Research indicates that the estate tax imposes huge compliance and estate planning costs on individuals and does little to reduce income inequality. The estate tax generates little revenue for the state, representing less than one percent of overall state level taxation. While the estate tax is a substantial source of revenue for some localities, it is very volatile from year to year based on the number and size of estates in each respective community.

Ohio's population and aggregate personal income growth has lagged behind the national average and other states in the Midwest because of Ohio's poor tax and fiscal policies, including its punitive estate tax. If Ohio desires to regain its competitive edge, an appropriate starting point would be to repeal the Ohio estate tax. This action would send a message that those with significant assets will not be punished or chased to other states and will encourage investment in Ohio.

End Notes

¹ Letter to M. Leroy, 1789. John Bartlett, comp. *Familiar Quotations*, 10th ed, rev. and enl. by Nathan Haskell Dole. Boston: Little, Brown, 1919; Bartleby.com, 2000. www.bartleby.com/100/.

² Forbes for President TV ad, “Taxes” Nov 20, 1999.

³ “Common Mistakes in Estate Planning,” *Common Sense*, May 2001.

⁴ The name has been changed, but the facts represented here are accurate.

⁵ Akers, Leslie A. and Peter Cooper, “Estate Tax Presentation Before Joint Committee on Estate and Death Taxes,” February 27, 2001, 3-6.

⁶ Oklahoma is the only other state with an estate tax comparable to Ohio’s. *Ibid.*, 6.

⁷ There are other deductions allowed for funeral expenses and the costs of administering the estate, outstanding and unpaid claims against the estate, unpaid mortgages, charitable deductions and the decedent’s qualified interest in a family owned business. Source: Ohio Department of Taxation, “The Estate Tax,” *2000 Annual Report*, 49.

⁸ Sub. S.B. 108, As Passed by the 123rd General Assembly.

⁹ Akers and Cooper, *op cit.*, 4.

¹⁰ Weiss, Stuart, “Is the Estate Tax Repeal For Real?” *Forbes.com*, June 8, 2001, <http://www.forbes.com/2001/06/08/0609tax.html>.

¹¹ The eleven states with inheritance taxes also levy a “sponge tax” of this sort.

¹² Akers and Cooper, *op-cit*, 12-13.

¹³ Akers and Cooper, *op cit.*, 12.

¹⁴ “Estate Tax,” *op cit.*, 54.

¹⁵ “Estate Tax,” *op cit.* and *Budget Highlights: Fiscal Years 2000 and 2001*, State of Ohio, Office of Budget and Management, 1999.

¹⁶ Author’s calculations based on information from the Ohio Department of Taxation, “Distributions to all Governmental Units for Settlement Periods within each Calendar Year,” http://www.state.oh.us/tax/publications_tds_estate.html and Taylor, Joel, *Quarterly Finance Report*, City of Columbus, May 2, 2001.

¹⁷ Author’s calculations based on information from the Ohio Department of Taxation, “Distributions to all Governmental Units for Settlement Periods within each Calendar Year,” http://www.state.oh.us/tax/publications_tds_estate.html and phone conversation with Bexley City Auditor’s Office, July 26, 2001.

¹⁸ Ohio Legislative Budget Office, “Fiscal Note & Local Impact Statement: Sub. S.B. 108,” May 24, 2000.

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¹⁹ “Cutting the Estate Tax: The Cost to Ohio,” *National Priorities Project Grassroots Factsheet*, 4(2), 2001; and verified by phone conversation with Ohio Department of Taxation, Division of Tax Analysis and Research, July 26, 2001.

²⁰ An astute reviewer noted, however, that people might “get in shape” so as to require fewer breaths.

²¹ It has been argued that some people will try to time their deaths to take advantage of changes in the estate tax law. Specifically, it appears that when the estate tax is being reduced, some people put off dying until the new law takes effect. However, when estate taxes are increased there is no evidence that people accelerate death. See Kpczuk, Wojciech and Joel Slemrod, “Dying to Save Taxes: Evidence from Estate Tax Returns on Death Elasticity,” *NBER Working Paper* No.W8158, March 2001.

²² McCaffrey, Edward J., “Grave Robbers: The Moral Case Against the Death Tax,” *Cato Institute Policy Analysis* No. 353, October 4, 1999.

²³ Bartlett, Bruce, “Estate Tax Affects Timing More Than Amount Given,” *National Center for Policy Analysis Opinion Editorial*, February 19, 2001.

²⁴ Bernheim, Douglas B., “Does the Estate Tax Raise Revenue?” in *Tax Policy and the Economy*, Vol. 1, edited by Lawrence H. Summers (Cambridge, MA: MIT Press, 1987): 113-138.

²⁵ Munnell, Alicia H., “Wealth Transfer Taxation: The Relative Role for Estate and Income Taxes,” *New England Economic Review*, Federal Reserve Bank of Boston, November/December, 1988, 3-28.

²⁶ See Damask, James et al., *Tax Reform for Ohio’s New Millennium* (Columbus, OH: The Buckeye Institute, 2001).

²⁷ Obviously some assets like real estate are not geographically mobile, but many are like stocks, bonds, etc. Human capital (that is, people) are mobile, too.

²⁸ Lathrop, Douglas, *National Report on State Fiscal Policy: Recent Trends in Taxing and Spending* (Washington, D.C.: American Legislative Exchange Council, January 2001), and Damask, op cit. 16.

²⁹ Lathrop, op cit., 25.

³⁰ It is not at all clear what the optimal amount of economic equality is. Perfect equality, with its attendant incentive problems, is certainly sub-optimal.

³¹ See “The Economics of the Estate Tax,” *Joint Economic Committee Study*, December 1998, 3-10 for an excellent review of the philosophical and empirical arguments related to economic equality.

³² Blinder, Alan S., “Inequality and Mobility in the Distribution of Wealth,” *Kyklos* 29 (1976): 618-9.

³³ Damask, et al., op cit.

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Appendix

Taxable Estate After Deductions	Ohio Basic Estate Tax After Unified Credit	Federal Estate Tax After Unified Credit	Federal Tax Credit for State Death Taxes (x 0.75)	Federal Tax After Unified and State Death Tax Credits	Ohio Additional Estate Tax (Sponge Tax)	Ohio Basic Plus Additional Estate Tax
\$ 300,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
\$ 310,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
\$ 320,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
\$ 330,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
\$ 340,000	\$ 100	\$ 0	\$ 0	\$ 0	\$ 0	\$ 100
\$ 350,000	\$ 700	\$ 0	\$ 0	\$ 0	\$ 0	\$ 700
\$ 360,000	\$ 1,300	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,300
\$ 370,000	\$ 1,900	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,900
\$ 380,000	\$ 2,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,500
\$ 390,000	\$ 3,100	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,100
\$ 400,000	\$ 3,700	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,700
\$ 410,000	\$ 4,300	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,300
\$ 420,000	\$ 4,900	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,900
\$ 430,000	\$ 5,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,500
\$ 440,000	\$ 6,100	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,100
\$ 450,000	\$ 6,700	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,700
\$ 460,000	\$ 7,300	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,300
\$ 470,000	\$ 7,900	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,900
\$ 480,000	\$ 8,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,500
\$ 490,000	\$ 9,100	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,100
\$ 500,000	\$ 9,700	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,700
\$ 510,000	\$ 10,400	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,400
\$ 520,000	\$ 11,100	\$ 0	\$ 0	\$ 0	\$ 0	\$ 11,100
\$ 530,000	\$ 11,800	\$ 0	\$ 0	\$ 0	\$ 0	\$ 11,800
\$ 540,000	\$ 12,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 12,500
\$ 550,000	\$ 13,200	\$ 0	\$ 0	\$ 0	\$ 0	\$ 13,200
\$ 560,000	\$ 13,900	\$ 0	\$ 0	\$ 0	\$ 0	\$ 13,900
\$ 570,000	\$ 14,600	\$ 0	\$ 0	\$ 0	\$ 0	\$ 14,600
\$ 580,000	\$ 15,300	\$ 0	\$ 0	\$ 0	\$ 0	\$ 15,300
\$ 590,000	\$ 16,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 16,000
\$ 600,000	\$ 16,700	\$ 0	\$ 0	\$ 0	\$ 0	\$ 16,700
\$ 610,000	\$ 17,400	\$ 0	\$ 0	\$ 0	\$ 0	\$ 17,400
\$ 620,000	\$ 18,100	\$ 0	\$ 0	\$ 0	\$ 0	\$ 18,100
\$ 630,000	\$ 18,800	\$ 0	\$ 0	\$ 0	\$ 0	\$ 18,800
\$ 640,000	\$ 19,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 19,500
\$ 650,000	\$ 20,200	\$ 0	\$ 0	\$ 0	\$ 0	\$ 20,200
\$ 660,000	\$ 20,900	\$ 0	\$ 0	\$ 0	\$ 0	\$ 20,900
\$ 670,000	\$ 21,600	\$ 0	\$ 0	\$ 0	\$ 0	\$ 21,600
\$ 680,000	\$ 22,300	\$ 0	\$ 0	\$ 0	\$ 0	\$ 22,300
\$ 690,000	\$ 23,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 23,000
\$ 700,000	\$ 23,700	\$ 0	\$ 0	\$ 0	\$ 0	\$ 23,700
\$ 710,000	\$ 24,400	\$ 0	\$ 0	\$ 0	\$ 0	\$ 24,400
\$ 720,000	\$ 25,100	\$ 0	\$ 0	\$ 0	\$ 0	\$ 25,100
\$ 730,000	\$ 25,800	\$ 0	\$ 0	\$ 0	\$ 0	\$ 25,800
\$ 740,000	\$ 26,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 26,500
\$ 750,000	\$ 27,200	\$ 0	\$ 0	\$ 0	\$ 0	\$ 27,200
\$ 760,000	\$ 27,900	\$ 0	\$ 0	\$ 0	\$ 0	\$ 27,900
\$ 770,000	\$ 28,600	\$ 0	\$ 0	\$ 0	\$ 0	\$ 28,600
\$ 780,000	\$ 29,300	\$ 0	\$ 0	\$ 0	\$ 0	\$ 29,300

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\$ 790,000	\$ 30,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 30,000
\$ 800,000	\$ 30,700	\$ 0	\$ 0	\$ 0	\$ 0	\$ 30,700
\$ 810,000	\$ 31,400	\$ 0	\$ 0	\$ 0	\$ 0	\$ 31,400
\$ 820,000	\$ 32,100	\$ 0	\$ 0	\$ 0	\$ 0	\$ 32,100
\$ 830,000	\$ 32,800	\$ 0	\$ 0	\$ 0	\$ 0	\$ 32,800
\$ 840,000	\$ 33,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 33,500
\$ 850,000	\$ 34,200	\$ 0	\$ 0	\$ 0	\$ 0	\$ 34,200
\$ 860,000	\$ 34,900	\$ 0	\$ 0	\$ 0	\$ 0	\$ 34,900
\$ 870,000	\$ 35,600	\$ 0	\$ 0	\$ 0	\$ 0	\$ 35,600
\$ 880,000	\$ 36,300	\$ 0	\$ 0	\$ 0	\$ 0	\$ 36,300
\$ 890,000	\$ 37,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 37,000
\$ 900,000	\$ 37,700	\$ 0	\$ 0	\$ 0	\$ 0	\$ 37,700
\$ 910,000	\$ 38,400	\$ 0	\$ 0	\$ 0	\$ 0	\$ 38,400
\$ 920,000	\$ 39,100	\$ 0	\$ 0	\$ 0	\$ 0	\$ 39,100
\$ 930,000	\$ 39,800	\$ 0	\$ 0	\$ 0	\$ 0	\$ 39,800
\$ 940,000	\$ 40,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 40,500
\$ 950,000	\$ 41,200	\$ 0	\$ 0	\$ 0	\$ 0	\$ 41,200
\$ 960,000	\$ 41,900	\$ 0	\$ 0	\$ 0	\$ 0	\$ 41,900
\$ 970,000	\$ 42,600	\$ 0	\$ 0	\$ 0	\$ 0	\$ 42,600
\$ 980,000	\$ 43,300	\$ 0	\$ 0	\$ 0	\$ 0	\$ 43,300
\$ 990,000	\$ 44,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 44,000
\$ 1,000,000	\$ 44,700	\$ 0	\$ 0	\$ 0	\$ 0	\$ 44,700
\$ 1,010,000	\$ 45,400	\$ 4,100	\$ 3,075	\$ 1,025	\$ 0	\$ 45,400
\$ 1,020,000	\$ 46,100	\$ 8,200	\$ 6,150	\$ 2,050	\$ 0	\$ 46,100
\$ 1,030,000	\$ 46,800	\$ 12,300	\$ 9,225	\$ 3,075	\$ 0	\$ 46,800
\$ 1,040,000	\$ 47,500	\$ 16,400	\$ 12,300	\$ 4,100	\$ 0	\$ 47,500
\$ 1,050,000	\$ 48,200	\$ 20,500	\$ 15,375	\$ 5,125	\$ 0	\$ 48,200
\$ 1,060,000	\$ 48,900	\$ 24,600	\$ 18,450	\$ 6,150	\$ 0	\$ 48,900
\$ 1,070,000	\$ 49,600	\$ 28,700	\$ 21,525	\$ 7,175	\$ 0	\$ 49,600
\$ 1,080,000	\$ 50,300	\$ 32,800	\$ 24,600	\$ 8,200	\$ 0	\$ 50,300
\$ 1,090,000	\$ 51,000	\$ 36,900	\$ 27,675	\$ 9,225	\$ 0	\$ 51,000
\$ 1,100,000	\$ 51,700	\$ 41,000	\$ 29,100	\$ 11,900	\$ 0	\$ 51,700
\$ 1,110,000	\$ 52,400	\$ 45,100	\$ 29,580	\$ 15,520	\$ 0	\$ 52,400
\$ 1,120,000	\$ 53,100	\$ 49,200	\$ 30,060	\$ 19,140	\$ 0	\$ 53,100
\$ 1,130,000	\$ 53,800	\$ 53,300	\$ 30,540	\$ 22,760	\$ 0	\$ 53,800
\$ 1,140,000	\$ 54,500	\$ 57,400	\$ 31,020	\$ 26,380	\$ 0	\$ 54,500
\$ 1,150,000	\$ 55,200	\$ 61,500	\$ 31,500	\$ 30,000	\$ 0	\$ 55,200
\$ 1,160,000	\$ 55,900	\$ 65,600	\$ 31,980	\$ 33,620	\$ 0	\$ 55,900
\$ 1,170,000	\$ 56,600	\$ 69,700	\$ 32,460	\$ 37,240	\$ 0	\$ 56,600
\$ 1,180,000	\$ 57,300	\$ 73,800	\$ 32,940	\$ 40,860	\$ 0	\$ 57,300
\$ 1,190,000	\$ 58,000	\$ 77,900	\$ 33,420	\$ 44,480	\$ 0	\$ 58,000
\$ 1,200,000	\$ 58,700	\$ 82,000	\$ 33,900	\$ 48,100	\$ 0	\$ 58,700
\$ 1,210,000	\$ 59,400	\$ 86,100	\$ 34,380	\$ 51,720	\$ 0	\$ 59,400
\$ 1,220,000	\$ 60,100	\$ 90,200	\$ 34,860	\$ 55,340	\$ 0	\$ 60,100
\$ 1,230,000	\$ 60,800	\$ 94,300	\$ 35,340	\$ 58,960	\$ 0	\$ 60,800
\$ 1,240,000	\$ 61,500	\$ 98,400	\$ 35,820	\$ 62,580	\$ 0	\$ 61,500
\$ 1,250,000	\$ 62,200	\$ 102,500	\$ 36,300	\$ 66,200	\$ 0	\$ 62,200
\$ 1,260,000	\$ 62,900	\$ 106,800	\$ 36,780	\$ 70,020	\$ 0	\$ 62,900
\$ 1,270,000	\$ 63,600	\$ 111,100	\$ 37,260	\$ 73,840	\$ 0	\$ 63,600
\$ 1,280,000	\$ 64,300	\$ 115,400	\$ 37,740	\$ 77,660	\$ 0	\$ 64,300
\$ 1,290,000	\$ 65,000	\$ 119,700	\$ 38,220	\$ 81,480	\$ 0	\$ 65,000
\$ 1,300,000	\$ 65,700	\$ 124,000	\$ 38,700	\$ 85,300	\$ 0	\$ 65,700
\$ 1,310,000	\$ 66,400	\$ 128,300	\$ 39,180	\$ 89,120	\$ 0	\$ 66,400
\$ 1,320,000	\$ 67,100	\$ 132,600	\$ 39,660	\$ 92,940	\$ 0	\$ 67,100
\$ 1,330,000	\$ 67,800	\$ 136,900	\$ 40,140	\$ 96,760	\$ 0	\$ 67,800
\$ 1,340,000	\$ 68,500	\$ 141,200	\$ 40,620	\$ 100,580	\$ 0	\$ 68,500

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\$ 1,350,000	\$ 69,200	\$ 145,500	\$ 41,100	\$ 104,400	\$ 0	\$ 69,200
\$ 1,360,000	\$ 69,900	\$ 149,800	\$ 41,580	\$ 108,220	\$ 0	\$ 69,900
\$ 1,370,000	\$ 70,600	\$ 154,100	\$ 42,060	\$ 112,040	\$ 0	\$ 70,600
\$ 1,380,000	\$ 71,300	\$ 158,400	\$ 42,540	\$ 115,860	\$ 0	\$ 71,300
\$ 1,390,000	\$ 72,000	\$ 162,700	\$ 43,020	\$ 119,680	\$ 0	\$ 72,000
\$ 1,400,000	\$ 72,700	\$ 167,000	\$ 43,500	\$ 123,500	\$ 0	\$ 72,700
\$ 1,410,000	\$ 73,400	\$ 171,300	\$ 43,980	\$ 127,320	\$ 0	\$ 73,400
\$ 1,420,000	\$ 74,100	\$ 175,600	\$ 44,460	\$ 131,140	\$ 0	\$ 74,100
\$ 1,430,000	\$ 74,800	\$ 179,900	\$ 44,940	\$ 134,960	\$ 0	\$ 74,800
\$ 1,440,000	\$ 75,500	\$ 184,200	\$ 45,420	\$ 138,780	\$ 0	\$ 75,500
\$ 1,450,000	\$ 76,200	\$ 188,500	\$ 45,900	\$ 142,600	\$ 0	\$ 76,200
\$ 1,460,000	\$ 76,900	\$ 192,800	\$ 46,380	\$ 146,420	\$ 0	\$ 76,900
\$ 1,470,000	\$ 77,600	\$ 197,100	\$ 46,860	\$ 150,240	\$ 0	\$ 77,600
\$ 1,480,000	\$ 78,300	\$ 201,400	\$ 47,340	\$ 154,060	\$ 0	\$ 78,300
\$ 1,490,000	\$ 79,000	\$ 205,700	\$ 47,820	\$ 157,880	\$ 0	\$ 79,000
\$ 1,500,000	\$ 79,700	\$ 210,000	\$ 48,300	\$ 161,700	\$ 0	\$ 79,700
\$ 1,510,000	\$ 80,400	\$ 214,500	\$ 48,780	\$ 165,720	\$ 0	\$ 80,400
\$ 1,520,000	\$ 81,100	\$ 219,000	\$ 49,260	\$ 169,740	\$ 0	\$ 81,100
\$ 1,530,000	\$ 81,800	\$ 223,500	\$ 49,740	\$ 173,760	\$ 0	\$ 81,800
\$ 1,540,000	\$ 82,500	\$ 228,000	\$ 50,220	\$ 177,780	\$ 0	\$ 82,500
\$ 1,550,000	\$ 83,200	\$ 232,500	\$ 50,700	\$ 181,800	\$ 0	\$ 83,200
\$ 1,560,000	\$ 83,900	\$ 237,000	\$ 51,180	\$ 185,820	\$ 0	\$ 83,900
\$ 1,570,000	\$ 84,600	\$ 241,500	\$ 51,660	\$ 189,840	\$ 0	\$ 84,600
\$ 1,580,000	\$ 85,300	\$ 246,000	\$ 52,140	\$ 193,860	\$ 0	\$ 85,300
\$ 1,590,000	\$ 86,000	\$ 250,500	\$ 52,620	\$ 197,880	\$ 0	\$ 86,000
\$ 1,600,000	\$ 86,700	\$ 255,000	\$ 53,100	\$ 201,900	\$ 0	\$ 86,700
\$ 1,610,000	\$ 87,400	\$ 259,500	\$ 53,640	\$ 205,860	\$ 0	\$ 87,400
\$ 1,620,000	\$ 88,100	\$ 264,000	\$ 54,180	\$ 209,820	\$ 0	\$ 88,100
\$ 1,630,000	\$ 88,800	\$ 268,500	\$ 54,720	\$ 213,780	\$ 0	\$ 88,800
\$ 1,640,000	\$ 89,500	\$ 273,000	\$ 55,260	\$ 217,740	\$ 0	\$ 89,500
\$ 1,650,000	\$ 90,200	\$ 277,500	\$ 55,800	\$ 221,700	\$ 0	\$ 90,200
\$ 1,660,000	\$ 90,900	\$ 282,000	\$ 56,340	\$ 225,660	\$ 0	\$ 90,900
\$ 1,670,000	\$ 91,600	\$ 286,500	\$ 56,880	\$ 229,620	\$ 0	\$ 91,600
\$ 1,680,000	\$ 92,300	\$ 291,000	\$ 57,420	\$ 233,580	\$ 0	\$ 92,300
\$ 1,690,000	\$ 93,000	\$ 295,500	\$ 57,960	\$ 237,540	\$ 0	\$ 93,000
\$ 1,700,000	\$ 93,700	\$ 300,000	\$ 58,500	\$ 241,500	\$ 0	\$ 93,700
\$ 1,710,000	\$ 94,400	\$ 304,500	\$ 59,040	\$ 245,460	\$ 0	\$ 94,400
\$ 1,720,000	\$ 95,100	\$ 309,000	\$ 59,580	\$ 249,420	\$ 0	\$ 95,100
\$ 1,730,000	\$ 95,800	\$ 313,500	\$ 60,120	\$ 253,380	\$ 0	\$ 95,800
\$ 1,740,000	\$ 96,500	\$ 318,000	\$ 60,660	\$ 257,340	\$ 0	\$ 96,500
\$ 1,750,000	\$ 97,200	\$ 322,500	\$ 61,200	\$ 261,300	\$ 0	\$ 97,200
\$ 1,760,000	\$ 97,900	\$ 327,000	\$ 61,740	\$ 265,260	\$ 0	\$ 97,900
\$ 1,770,000	\$ 98,600	\$ 331,500	\$ 62,280	\$ 269,220	\$ 0	\$ 98,600
\$ 1,780,000	\$ 99,300	\$ 336,000	\$ 62,820	\$ 273,180	\$ 0	\$ 99,300
\$ 1,790,000	\$ 100,000	\$ 340,500	\$ 63,360	\$ 277,140	\$ 0	\$ 100,000
\$ 1,800,000	\$ 100,700	\$ 345,000	\$ 63,900	\$ 281,100	\$ 0	\$ 100,700
\$ 1,810,000	\$ 101,400	\$ 349,500	\$ 64,440	\$ 285,060	\$ 0	\$ 101,400
\$ 1,820,000	\$ 102,100	\$ 354,000	\$ 64,980	\$ 289,020	\$ 0	\$ 102,100
\$ 1,830,000	\$ 102,800	\$ 358,500	\$ 65,520	\$ 292,980	\$ 0	\$ 102,800
\$ 1,840,000	\$ 103,500	\$ 363,000	\$ 66,060	\$ 296,940	\$ 0	\$ 103,500
\$ 1,850,000	\$ 104,200	\$ 367,500	\$ 66,600	\$ 300,900	\$ 0	\$ 104,200
\$ 1,860,000	\$ 104,900	\$ 372,000	\$ 67,140	\$ 304,860	\$ 0	\$ 104,900
\$ 1,870,000	\$ 105,600	\$ 376,500	\$ 67,680	\$ 308,820	\$ 0	\$ 105,600
\$ 1,880,000	\$ 106,300	\$ 381,000	\$ 68,220	\$ 312,780	\$ 0	\$ 106,300
\$ 1,890,000	\$ 107,000	\$ 385,500	\$ 68,760	\$ 316,740	\$ 0	\$ 107,000
\$ 1,900,000	\$ 107,700	\$ 390,000	\$ 69,300	\$ 320,700	\$ 0	\$ 107,700

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\$ 1,910,000	\$ 108,400	\$ 394,500	\$ 69,840	\$ 324,660	\$ 0	\$ 108,400
\$ 1,920,000	\$ 109,100	\$ 399,000	\$ 70,380	\$ 328,620	\$ 0	\$ 109,100
\$ 1,930,000	\$ 109,800	\$ 403,500	\$ 70,920	\$ 332,580	\$ 0	\$ 109,800
\$ 1,940,000	\$ 110,500	\$ 408,000	\$ 71,460	\$ 336,540	\$ 0	\$ 110,500
\$ 1,950,000	\$ 111,200	\$ 412,500	\$ 72,000	\$ 340,500	\$ 0	\$ 111,200
\$ 1,960,000	\$ 111,900	\$ 417,000	\$ 72,540	\$ 344,460	\$ 0	\$ 111,900
\$ 1,970,000	\$ 112,600	\$ 421,500	\$ 73,080	\$ 348,420	\$ 0	\$ 112,600
\$ 1,980,000	\$ 113,300	\$ 426,000	\$ 73,620	\$ 352,380	\$ 0	\$ 113,300
\$ 1,990,000	\$ 114,000	\$ 430,500	\$ 74,160	\$ 356,340	\$ 0	\$ 114,000
\$ 2,000,000	\$ 114,700	\$ 435,000	\$ 74,700	\$ 360,300	\$ 0	\$ 114,700
\$ 2,010,000	\$ 115,400	\$ 439,900	\$ 75,240	\$ 364,660	\$ 0	\$ 115,400
\$ 2,020,000	\$ 116,100	\$ 444,800	\$ 75,780	\$ 369,020	\$ 0	\$ 116,100
\$ 2,030,000	\$ 116,800	\$ 449,700	\$ 76,320	\$ 373,380	\$ 0	\$ 116,800
\$ 2,040,000	\$ 117,500	\$ 454,600	\$ 76,860	\$ 377,740	\$ 0	\$ 117,500
\$ 2,050,000	\$ 118,200	\$ 459,500	\$ 77,400	\$ 382,100	\$ 0	\$ 118,200
\$ 2,060,000	\$ 118,900	\$ 464,400	\$ 77,940	\$ 386,460	\$ 0	\$ 118,900
\$ 2,070,000	\$ 119,600	\$ 469,300	\$ 78,480	\$ 390,820	\$ 0	\$ 119,600
\$ 2,080,000	\$ 120,300	\$ 474,200	\$ 79,020	\$ 395,180	\$ 0	\$ 120,300
\$ 2,090,000	\$ 121,000	\$ 479,100	\$ 79,560	\$ 399,540	\$ 0	\$ 121,000
\$ 2,100,000	\$ 121,700	\$ 484,000	\$ 80,100	\$ 403,900	\$ 0	\$ 121,700
\$ 2,110,000	\$ 122,400	\$ 488,900	\$ 80,700	\$ 408,200	\$ 0	\$ 122,400
\$ 2,120,000	\$ 123,100	\$ 493,800	\$ 81,300	\$ 412,500	\$ 0	\$ 123,100
\$ 2,130,000	\$ 123,800	\$ 498,700	\$ 81,900	\$ 416,800	\$ 0	\$ 123,800
\$ 2,140,000	\$ 124,500	\$ 503,600	\$ 82,500	\$ 421,100	\$ 0	\$ 124,500
\$ 2,150,000	\$ 125,200	\$ 508,500	\$ 83,100	\$ 425,400	\$ 0	\$ 125,200
\$ 2,160,000	\$ 125,900	\$ 513,400	\$ 83,700	\$ 429,700	\$ 0	\$ 125,900
\$ 2,170,000	\$ 126,600	\$ 518,300	\$ 84,300	\$ 434,000	\$ 0	\$ 126,600
\$ 2,180,000	\$ 127,300	\$ 523,200	\$ 84,900	\$ 438,300	\$ 0	\$ 127,300
\$ 2,190,000	\$ 128,000	\$ 528,100	\$ 85,500	\$ 442,600	\$ 0	\$ 128,000
\$ 2,200,000	\$ 128,700	\$ 533,000	\$ 86,100	\$ 446,900	\$ 0	\$ 128,700
\$ 2,210,000	\$ 129,400	\$ 537,900	\$ 86,700	\$ 451,200	\$ 0	\$ 129,400
\$ 2,220,000	\$ 130,100	\$ 542,800	\$ 87,300	\$ 455,500	\$ 0	\$ 130,100
\$ 2,230,000	\$ 130,800	\$ 547,700	\$ 87,900	\$ 459,800	\$ 0	\$ 130,800
\$ 2,240,000	\$ 131,500	\$ 552,600	\$ 88,500	\$ 464,100	\$ 0	\$ 131,500
\$ 2,250,000	\$ 132,200	\$ 557,500	\$ 89,100	\$ 468,400	\$ 0	\$ 132,200
\$ 2,260,000	\$ 132,900	\$ 562,400	\$ 89,700	\$ 472,700	\$ 0	\$ 132,900
\$ 2,270,000	\$ 133,600	\$ 567,300	\$ 90,300	\$ 477,000	\$ 0	\$ 133,600
\$ 2,280,000	\$ 134,300	\$ 572,200	\$ 90,900	\$ 481,300	\$ 0	\$ 134,300
\$ 2,290,000	\$ 135,000	\$ 577,100	\$ 91,500	\$ 485,600	\$ 0	\$ 135,000
\$ 2,300,000	\$ 135,700	\$ 582,000	\$ 92,100	\$ 489,900	\$ 0	\$ 135,700
\$ 2,310,000	\$ 136,400	\$ 586,900	\$ 92,700	\$ 494,200	\$ 0	\$ 136,400
\$ 2,320,000	\$ 137,100	\$ 591,800	\$ 93,300	\$ 498,500	\$ 0	\$ 137,100
\$ 2,330,000	\$ 137,800	\$ 596,700	\$ 93,900	\$ 502,800	\$ 0	\$ 137,800
\$ 2,340,000	\$ 138,500	\$ 601,600	\$ 94,500	\$ 507,100	\$ 0	\$ 138,500
\$ 2,350,000	\$ 139,200	\$ 606,500	\$ 95,100	\$ 511,400	\$ 0	\$ 139,200
\$ 2,360,000	\$ 139,900	\$ 611,400	\$ 95,700	\$ 515,700	\$ 0	\$ 139,900
\$ 2,370,000	\$ 140,600	\$ 616,300	\$ 96,300	\$ 520,000	\$ 0	\$ 140,600
\$ 2,380,000	\$ 141,300	\$ 621,200	\$ 96,900	\$ 524,300	\$ 0	\$ 141,300
\$ 2,390,000	\$ 142,000	\$ 626,100	\$ 97,500	\$ 528,600	\$ 0	\$ 142,000
\$ 2,400,000	\$ 142,700	\$ 631,000	\$ 98,100	\$ 532,900	\$ 0	\$ 142,700
\$ 2,410,000	\$ 143,400	\$ 635,900	\$ 98,700	\$ 537,200	\$ 0	\$ 143,400
\$ 2,420,000	\$ 144,100	\$ 640,800	\$ 99,300	\$ 541,500	\$ 0	\$ 144,100
\$ 2,430,000	\$ 144,800	\$ 645,700	\$ 99,900	\$ 545,800	\$ 0	\$ 144,800
\$ 2,440,000	\$ 145,500	\$ 650,600	\$ 100,500	\$ 550,100	\$ 0	\$ 145,500
\$ 2,450,000	\$ 146,200	\$ 655,500	\$ 101,100	\$ 554,400	\$ 0	\$ 146,200
\$ 2,460,000	\$ 146,900	\$ 660,400	\$ 101,700	\$ 558,700	\$ 0	\$ 146,900

Making Sense of the Ohio Estate Tax

\$ 2,470,000	\$ 147,600	\$ 665,300	\$ 102,300	\$ 563,000	\$ 0	\$ 147,600
\$ 2,480,000	\$ 148,300	\$ 670,200	\$ 102,900	\$ 567,300	\$ 0	\$ 148,300
\$ 2,490,000	\$ 149,000	\$ 675,100	\$ 103,500	\$ 571,600	\$ 0	\$ 149,000
\$ 2,500,000	\$ 149,700	\$ 680,000	\$ 104,100	\$ 575,900	\$ 0	\$ 149,700
\$ 2,510,000	\$ 150,400	\$ 685,000	\$ 104,700	\$ 580,300	\$ 0	\$ 150,400
\$ 2,520,000	\$ 151,100	\$ 690,000	\$ 105,300	\$ 584,700	\$ 0	\$ 151,100
\$ 2,530,000	\$ 151,800	\$ 695,000	\$ 105,900	\$ 589,100	\$ 0	\$ 151,800
\$ 2,540,000	\$ 152,500	\$ 700,000	\$ 106,500	\$ 593,500	\$ 0	\$ 152,500
\$ 2,550,000	\$ 153,200	\$ 705,000	\$ 107,100	\$ 597,900	\$ 0	\$ 153,200
\$ 2,560,000	\$ 153,900	\$ 710,000	\$ 107,700	\$ 602,300	\$ 0	\$ 153,900
\$ 2,570,000	\$ 154,600	\$ 715,000	\$ 108,300	\$ 606,700	\$ 0	\$ 154,600
\$ 2,580,000	\$ 155,300	\$ 720,000	\$ 108,900	\$ 611,100	\$ 0	\$ 155,300
\$ 2,590,000	\$ 156,000	\$ 725,000	\$ 109,500	\$ 615,500	\$ 0	\$ 156,000
\$ 2,600,000	\$ 156,700	\$ 730,000	\$ 110,100	\$ 619,900	\$ 0	\$ 156,700
\$ 2,610,000	\$ 157,400	\$ 735,000	\$ 110,760	\$ 624,240	\$ 0	\$ 157,400
\$ 2,620,000	\$ 158,100	\$ 740,000	\$ 111,420	\$ 628,580	\$ 0	\$ 158,100
\$ 2,630,000	\$ 158,800	\$ 745,000	\$ 112,080	\$ 632,920	\$ 0	\$ 158,800
\$ 2,640,000	\$ 159,500	\$ 750,000	\$ 112,740	\$ 637,260	\$ 0	\$ 159,500
\$ 2,650,000	\$ 160,200	\$ 755,000	\$ 113,400	\$ 641,600	\$ 0	\$ 160,200
\$ 2,660,000	\$ 160,900	\$ 760,000	\$ 114,060	\$ 645,940	\$ 0	\$ 160,900
\$ 2,670,000	\$ 161,600	\$ 765,000	\$ 114,720	\$ 650,280	\$ 0	\$ 161,600
\$ 2,680,000	\$ 162,300	\$ 770,000	\$ 115,380	\$ 654,620	\$ 0	\$ 162,300
\$ 2,690,000	\$ 163,000	\$ 775,000	\$ 116,040	\$ 658,960	\$ 0	\$ 163,000
\$ 2,700,000	\$ 163,700	\$ 780,000	\$ 116,700	\$ 663,300	\$ 0	\$ 163,700
\$ 2,710,000	\$ 164,400	\$ 785,000	\$ 117,360	\$ 667,640	\$ 0	\$ 164,400
\$ 2,720,000	\$ 165,100	\$ 790,000	\$ 118,020	\$ 671,980	\$ 0	\$ 165,100
\$ 2,730,000	\$ 165,800	\$ 795,000	\$ 118,680	\$ 676,320	\$ 0	\$ 165,800
\$ 2,740,000	\$ 166,500	\$ 800,000	\$ 119,340	\$ 680,660	\$ 0	\$ 166,500
\$ 2,750,000	\$ 167,200	\$ 805,000	\$ 120,000	\$ 685,000	\$ 0	\$ 167,200
\$ 2,760,000	\$ 167,900	\$ 810,000	\$ 120,660	\$ 689,340	\$ 0	\$ 167,900
\$ 2,770,000	\$ 168,600	\$ 815,000	\$ 121,320	\$ 693,680	\$ 0	\$ 168,600
\$ 2,780,000	\$ 169,300	\$ 820,000	\$ 121,980	\$ 698,020	\$ 0	\$ 169,300
\$ 2,790,000	\$ 170,000	\$ 825,000	\$ 122,640	\$ 702,360	\$ 0	\$ 170,000
\$ 2,800,000	\$ 170,700	\$ 830,000	\$ 123,300	\$ 706,700	\$ 0	\$ 170,700
\$ 2,810,000	\$ 171,400	\$ 835,000	\$ 123,960	\$ 711,040	\$ 0	\$ 171,400
\$ 2,820,000	\$ 172,100	\$ 840,000	\$ 124,620	\$ 715,380	\$ 0	\$ 172,100
\$ 2,830,000	\$ 172,800	\$ 845,000	\$ 125,280	\$ 719,720	\$ 0	\$ 172,800
\$ 2,840,000	\$ 173,500	\$ 850,000	\$ 125,940	\$ 724,060	\$ 0	\$ 173,500
\$ 2,850,000	\$ 174,200	\$ 855,000	\$ 126,600	\$ 728,400	\$ 0	\$ 174,200
\$ 2,860,000	\$ 174,900	\$ 860,000	\$ 127,260	\$ 732,740	\$ 0	\$ 174,900
\$ 2,870,000	\$ 175,600	\$ 865,000	\$ 127,920	\$ 737,080	\$ 0	\$ 175,600
\$ 2,880,000	\$ 176,300	\$ 870,000	\$ 128,580	\$ 741,420	\$ 0	\$ 176,300
\$ 2,890,000	\$ 177,000	\$ 875,000	\$ 129,240	\$ 745,760	\$ 0	\$ 177,000
\$ 2,900,000	\$ 177,700	\$ 880,000	\$ 129,900	\$ 750,100	\$ 0	\$ 177,700
\$ 2,910,000	\$ 178,400	\$ 885,000	\$ 130,560	\$ 754,440	\$ 0	\$ 178,400
\$ 2,920,000	\$ 179,100	\$ 890,000	\$ 131,220	\$ 758,780	\$ 0	\$ 179,100
\$ 2,930,000	\$ 179,800	\$ 895,000	\$ 131,880	\$ 763,120	\$ 0	\$ 179,800
\$ 2,940,000	\$ 180,500	\$ 900,000	\$ 132,540	\$ 767,460	\$ 0	\$ 180,500
\$ 2,950,000	\$ 181,200	\$ 905,000	\$ 133,200	\$ 771,800	\$ 0	\$ 181,200
\$ 2,960,000	\$ 181,900	\$ 910,000	\$ 133,860	\$ 776,140	\$ 0	\$ 181,900
\$ 2,970,000	\$ 182,600	\$ 915,000	\$ 134,520	\$ 780,480	\$ 0	\$ 182,600
\$ 2,980,000	\$ 183,300	\$ 920,000	\$ 135,180	\$ 784,820	\$ 0	\$ 183,300
\$ 2,990,000	\$ 184,000	\$ 925,000	\$ 135,840	\$ 789,160	\$ 0	\$ 184,000
\$ 3,000,000	\$ 184,700	\$ 930,000	\$ 136,500	\$ 793,500	\$ 0	\$ 184,700
\$ 3,010,000	\$ 185,400	\$ 935,000	\$ 137,160	\$ 797,840	\$ 0	\$ 185,400
\$ 3,020,000	\$ 186,100	\$ 940,000	\$ 137,820	\$ 802,180	\$ 0	\$ 186,100

Making Sense of the Ohio Estate Tax

\$ 3,030,000	\$ 186,800	\$ 945,000	\$ 138,480	\$ 806,520	\$ 0	\$ 186,800
\$ 3,040,000	\$ 187,500	\$ 950,000	\$ 139,140	\$ 810,860	\$ 0	\$ 187,500
\$ 3,050,000	\$ 188,200	\$ 955,000	\$ 139,800	\$ 815,200	\$ 0	\$ 188,200
\$ 3,060,000	\$ 188,900	\$ 960,000	\$ 140,460	\$ 819,540	\$ 0	\$ 188,900
\$ 3,070,000	\$ 189,600	\$ 965,000	\$ 141,120	\$ 823,880	\$ 0	\$ 189,600
\$ 3,080,000	\$ 190,300	\$ 970,000	\$ 141,780	\$ 828,220	\$ 0	\$ 190,300
\$ 3,090,000	\$ 191,000	\$ 975,000	\$ 142,440	\$ 832,560	\$ 0	\$ 191,000
\$ 3,100,000	\$ 191,700	\$ 980,000	\$ 143,100	\$ 836,900	\$ 0	\$ 191,700
\$ 3,110,000	\$ 192,400	\$ 985,000	\$ 143,820	\$ 841,180	\$ 0	\$ 192,400
\$ 3,120,000	\$ 193,100	\$ 990,000	\$ 144,540	\$ 845,460	\$ 0	\$ 193,100
\$ 3,130,000	\$ 193,800	\$ 995,000	\$ 145,260	\$ 849,740	\$ 0	\$ 193,800
\$ 3,140,000	\$ 194,500	\$ 1,000,000	\$ 145,980	\$ 854,020	\$ 0	\$ 194,500
\$ 3,150,000	\$ 195,200	\$ 1,005,000	\$ 146,700	\$ 858,300	\$ 0	\$ 195,200
\$ 3,160,000	\$ 195,900	\$ 1,010,000	\$ 147,420	\$ 862,580	\$ 0	\$ 195,900
\$ 3,170,000	\$ 196,600	\$ 1,015,000	\$ 148,140	\$ 866,860	\$ 0	\$ 196,600
\$ 3,180,000	\$ 197,300	\$ 1,020,000	\$ 148,860	\$ 871,140	\$ 0	\$ 197,300
\$ 3,190,000	\$ 198,000	\$ 1,025,000	\$ 149,580	\$ 875,420	\$ 0	\$ 198,000
\$ 3,200,000	\$ 198,700	\$ 1,030,000	\$ 150,300	\$ 879,700	\$ 0	\$ 198,700
\$ 3,210,000	\$ 199,400	\$ 1,035,000	\$ 151,020	\$ 883,980	\$ 0	\$ 199,400
\$ 3,220,000	\$ 200,100	\$ 1,040,000	\$ 151,740	\$ 888,260	\$ 0	\$ 200,100
\$ 3,230,000	\$ 200,800	\$ 1,045,000	\$ 152,460	\$ 892,540	\$ 0	\$ 200,800
\$ 3,240,000	\$ 201,500	\$ 1,050,000	\$ 153,180	\$ 896,820	\$ 0	\$ 201,500
\$ 3,250,000	\$ 202,200	\$ 1,055,000	\$ 153,900	\$ 901,100	\$ 0	\$ 202,200
\$ 3,260,000	\$ 202,900	\$ 1,060,000	\$ 154,620	\$ 905,380	\$ 0	\$ 202,900
\$ 3,270,000	\$ 203,600	\$ 1,065,000	\$ 155,340	\$ 909,660	\$ 0	\$ 203,600
\$ 3,280,000	\$ 204,300	\$ 1,070,000	\$ 156,060	\$ 913,940	\$ 0	\$ 204,300
\$ 3,290,000	\$ 205,000	\$ 1,075,000	\$ 156,780	\$ 918,220	\$ 0	\$ 205,000
\$ 3,300,000	\$ 205,700	\$ 1,080,000	\$ 157,500	\$ 922,500	\$ 0	\$ 205,700
\$ 3,310,000	\$ 206,400	\$ 1,085,000	\$ 158,220	\$ 926,780	\$ 0	\$ 206,400
\$ 3,320,000	\$ 207,100	\$ 1,090,000	\$ 158,940	\$ 931,060	\$ 0	\$ 207,100
\$ 3,330,000	\$ 207,800	\$ 1,095,000	\$ 159,660	\$ 935,340	\$ 0	\$ 207,800
\$ 3,340,000	\$ 208,500	\$ 1,100,000	\$ 160,380	\$ 939,620	\$ 0	\$ 208,500
\$ 3,350,000	\$ 209,200	\$ 1,105,000	\$ 161,100	\$ 943,900	\$ 0	\$ 209,200
\$ 3,360,000	\$ 209,900	\$ 1,110,000	\$ 161,820	\$ 948,180	\$ 0	\$ 209,900
\$ 3,370,000	\$ 210,600	\$ 1,115,000	\$ 162,540	\$ 952,460	\$ 0	\$ 210,600
\$ 3,380,000	\$ 211,300	\$ 1,120,000	\$ 163,260	\$ 956,740	\$ 0	\$ 211,300
\$ 3,390,000	\$ 212,000	\$ 1,125,000	\$ 163,980	\$ 961,020	\$ 0	\$ 212,000
\$ 3,400,000	\$ 212,700	\$ 1,130,000	\$ 164,700	\$ 965,300	\$ 0	\$ 212,700
\$ 3,410,000	\$ 213,400	\$ 1,135,000	\$ 165,420	\$ 969,580	\$ 0	\$ 213,400
\$ 3,420,000	\$ 214,100	\$ 1,140,000	\$ 166,140	\$ 973,860	\$ 0	\$ 214,100
\$ 3,430,000	\$ 214,800	\$ 1,145,000	\$ 166,860	\$ 978,140	\$ 0	\$ 214,800
\$ 3,440,000	\$ 215,500	\$ 1,150,000	\$ 167,580	\$ 982,420	\$ 0	\$ 215,500
\$ 3,450,000	\$ 216,200	\$ 1,155,000	\$ 168,300	\$ 986,700	\$ 0	\$ 216,200
\$ 3,460,000	\$ 216,900	\$ 1,160,000	\$ 169,020	\$ 990,980	\$ 0	\$ 216,900
\$ 3,470,000	\$ 217,600	\$ 1,165,000	\$ 169,740	\$ 995,260	\$ 0	\$ 217,600
\$ 3,480,000	\$ 218,300	\$ 1,170,000	\$ 170,460	\$ 999,540	\$ 0	\$ 218,300
\$ 3,490,000	\$ 219,000	\$ 1,175,000	\$ 171,180	\$ 1,003,820	\$ 0	\$ 219,000
\$ 3,500,000	\$ 219,700	\$ 1,180,000	\$ 171,900	\$ 1,008,100	\$ 0	\$ 219,700
\$ 3,510,000	\$ 220,400	\$ 1,185,000	\$ 172,620	\$ 1,012,380	\$ 0	\$ 220,400
\$ 3,520,000	\$ 221,100	\$ 1,190,000	\$ 173,340	\$ 1,016,660	\$ 0	\$ 221,100
\$ 3,530,000	\$ 221,800	\$ 1,195,000	\$ 174,060	\$ 1,020,940	\$ 0	\$ 221,800
\$ 3,540,000	\$ 222,500	\$ 1,200,000	\$ 174,780	\$ 1,025,220	\$ 0	\$ 222,500
\$ 3,550,000	\$ 223,200	\$ 1,205,000	\$ 175,500	\$ 1,029,500	\$ 0	\$ 223,200
\$ 3,560,000	\$ 223,900	\$ 1,210,000	\$ 176,220	\$ 1,033,780	\$ 0	\$ 223,900
\$ 3,570,000	\$ 224,600	\$ 1,215,000	\$ 176,940	\$ 1,038,060	\$ 0	\$ 224,600
\$ 3,580,000	\$ 225,300	\$ 1,220,000	\$ 177,660	\$ 1,042,340	\$ 0	\$ 225,300

Making Sense of the Ohio Estate Tax

\$ 3,590,000	\$ 226,000	\$ 1,225,000	\$ 178,380	\$ 1,046,620	\$ 0	\$ 226,000
\$ 3,600,000	\$ 226,700	\$ 1,230,000	\$ 179,100	\$ 1,050,900	\$ 0	\$ 226,700
\$ 3,610,000	\$ 227,400	\$ 1,235,000	\$ 179,880	\$ 1,055,120	\$ 0	\$ 227,400
\$ 3,620,000	\$ 228,100	\$ 1,240,000	\$ 180,660	\$ 1,059,340	\$ 0	\$ 228,100
\$ 3,630,000	\$ 228,800	\$ 1,245,000	\$ 181,440	\$ 1,063,560	\$ 0	\$ 228,800
\$ 3,640,000	\$ 229,500	\$ 1,250,000	\$ 182,220	\$ 1,067,780	\$ 0	\$ 229,500
\$ 3,650,000	\$ 230,200	\$ 1,255,000	\$ 183,000	\$ 1,072,000	\$ 0	\$ 230,200
\$ 3,660,000	\$ 230,900	\$ 1,260,000	\$ 183,780	\$ 1,076,220	\$ 0	\$ 230,900
\$ 3,670,000	\$ 231,600	\$ 1,265,000	\$ 184,560	\$ 1,080,440	\$ 0	\$ 231,600
\$ 3,680,000	\$ 232,300	\$ 1,270,000	\$ 185,340	\$ 1,084,660	\$ 0	\$ 232,300
\$ 3,690,000	\$ 233,000	\$ 1,275,000	\$ 186,120	\$ 1,088,880	\$ 0	\$ 233,000
\$ 3,700,000	\$ 233,700	\$ 1,280,000	\$ 186,900	\$ 1,093,100	\$ 0	\$ 233,700
\$ 3,710,000	\$ 234,400	\$ 1,285,000	\$ 187,680	\$ 1,097,320	\$ 0	\$ 234,400
\$ 3,720,000	\$ 235,100	\$ 1,290,000	\$ 188,460	\$ 1,101,540	\$ 0	\$ 235,100
\$ 3,730,000	\$ 235,800	\$ 1,295,000	\$ 189,240	\$ 1,105,760	\$ 0	\$ 235,800
\$ 3,740,000	\$ 236,500	\$ 1,300,000	\$ 190,020	\$ 1,109,980	\$ 0	\$ 236,500
\$ 3,750,000	\$ 237,200	\$ 1,305,000	\$ 190,800	\$ 1,114,200	\$ 0	\$ 237,200
\$ 3,760,000	\$ 237,900	\$ 1,310,000	\$ 191,580	\$ 1,118,420	\$ 0	\$ 237,900
\$ 3,770,000	\$ 238,600	\$ 1,315,000	\$ 192,360	\$ 1,122,640	\$ 0	\$ 238,600
\$ 3,780,000	\$ 239,300	\$ 1,320,000	\$ 193,140	\$ 1,126,860	\$ 0	\$ 239,300
\$ 3,790,000	\$ 240,000	\$ 1,325,000	\$ 193,920	\$ 1,131,080	\$ 0	\$ 240,000
\$ 3,800,000	\$ 240,700	\$ 1,330,000	\$ 194,700	\$ 1,135,300	\$ 0	\$ 240,700
\$ 3,810,000	\$ 241,400	\$ 1,335,000	\$ 195,480	\$ 1,139,520	\$ 0	\$ 241,400
\$ 3,820,000	\$ 242,100	\$ 1,340,000	\$ 196,260	\$ 1,143,740	\$ 0	\$ 242,100
\$ 3,830,000	\$ 242,800	\$ 1,345,000	\$ 197,040	\$ 1,147,960	\$ 0	\$ 242,800
\$ 3,840,000	\$ 243,500	\$ 1,350,000	\$ 197,820	\$ 1,152,180	\$ 0	\$ 243,500
\$ 3,850,000	\$ 244,200	\$ 1,355,000	\$ 198,600	\$ 1,156,400	\$ 0	\$ 244,200
\$ 3,860,000	\$ 244,900	\$ 1,360,000	\$ 199,380	\$ 1,160,620	\$ 0	\$ 244,900
\$ 3,870,000	\$ 245,600	\$ 1,365,000	\$ 200,160	\$ 1,164,840	\$ 0	\$ 245,600
\$ 3,880,000	\$ 246,300	\$ 1,370,000	\$ 200,940	\$ 1,169,060	\$ 0	\$ 246,300
\$ 3,890,000	\$ 247,000	\$ 1,375,000	\$ 201,720	\$ 1,173,280	\$ 0	\$ 247,000
\$ 3,900,000	\$ 247,700	\$ 1,380,000	\$ 202,500	\$ 1,177,500	\$ 0	\$ 247,700
\$ 3,910,000	\$ 248,400	\$ 1,385,000	\$ 203,280	\$ 1,181,720	\$ 0	\$ 248,400
\$ 3,920,000	\$ 249,100	\$ 1,390,000	\$ 204,060	\$ 1,185,940	\$ 0	\$ 249,100
\$ 3,930,000	\$ 249,800	\$ 1,395,000	\$ 204,840	\$ 1,190,160	\$ 0	\$ 249,800
\$ 3,940,000	\$ 250,500	\$ 1,400,000	\$ 205,620	\$ 1,194,380	\$ 0	\$ 250,500
\$ 3,950,000	\$ 251,200	\$ 1,405,000	\$ 206,400	\$ 1,198,600	\$ 0	\$ 251,200
\$ 3,960,000	\$ 251,900	\$ 1,410,000	\$ 207,180	\$ 1,202,820	\$ 0	\$ 251,900
\$ 3,970,000	\$ 252,600	\$ 1,415,000	\$ 207,960	\$ 1,207,040	\$ 0	\$ 252,600
\$ 3,980,000	\$ 253,300	\$ 1,420,000	\$ 208,740	\$ 1,211,260	\$ 0	\$ 253,300
\$ 3,990,000	\$ 254,000	\$ 1,425,000	\$ 209,520	\$ 1,215,480	\$ 0	\$ 254,000
\$ 4,000,000	\$ 254,700	\$ 1,430,000	\$ 210,300	\$ 1,219,700	\$ 0	\$ 254,700
\$ 4,010,000	\$ 255,400	\$ 1,435,000	\$ 211,080	\$ 1,223,920	\$ 0	\$ 255,400
\$ 4,020,000	\$ 256,100	\$ 1,440,000	\$ 211,860	\$ 1,228,140	\$ 0	\$ 256,100
\$ 4,030,000	\$ 256,800	\$ 1,445,000	\$ 212,640	\$ 1,232,360	\$ 0	\$ 256,800
\$ 4,040,000	\$ 257,500	\$ 1,450,000	\$ 213,420	\$ 1,236,580	\$ 0	\$ 257,500
\$ 4,050,000	\$ 258,200	\$ 1,455,000	\$ 214,200	\$ 1,240,800	\$ 0	\$ 258,200
\$ 4,060,000	\$ 258,900	\$ 1,460,000	\$ 214,980	\$ 1,245,020	\$ 0	\$ 258,900
\$ 4,070,000	\$ 259,600	\$ 1,465,000	\$ 215,760	\$ 1,249,240	\$ 0	\$ 259,600
\$ 4,080,000	\$ 260,300	\$ 1,470,000	\$ 216,540	\$ 1,253,460	\$ 0	\$ 260,300
\$ 4,090,000	\$ 261,000	\$ 1,475,000	\$ 217,320	\$ 1,257,680	\$ 0	\$ 261,000
\$ 4,100,000	\$ 261,700	\$ 1,480,000	\$ 218,100	\$ 1,261,900	\$ 0	\$ 261,700
\$ 4,110,000	\$ 262,400	\$ 1,485,000	\$ 218,940	\$ 1,266,060	\$ 0	\$ 262,400
\$ 4,120,000	\$ 263,100	\$ 1,490,000	\$ 219,780	\$ 1,270,220	\$ 0	\$ 263,100
\$ 4,130,000	\$ 263,800	\$ 1,495,000	\$ 220,620	\$ 1,274,380	\$ 0	\$ 263,800
\$ 4,140,000	\$ 264,500	\$ 1,500,000	\$ 221,460	\$ 1,278,540	\$ 0	\$ 264,500

Making Sense of the Ohio Estate Tax

\$ 4,150,000	\$ 265,200	\$ 1,505,000	\$ 222,300	\$ 1,282,700	\$ 0	\$ 265,200
\$ 4,160,000	\$ 265,900	\$ 1,510,000	\$ 223,140	\$ 1,286,860	\$ 0	\$ 265,900
\$ 4,170,000	\$ 266,600	\$ 1,515,000	\$ 223,980	\$ 1,291,020	\$ 0	\$ 266,600
\$ 4,180,000	\$ 267,300	\$ 1,520,000	\$ 224,820	\$ 1,295,180	\$ 0	\$ 267,300
\$ 4,190,000	\$ 268,000	\$ 1,525,000	\$ 225,660	\$ 1,299,340	\$ 0	\$ 268,000
\$ 4,200,000	\$ 268,700	\$ 1,530,000	\$ 226,500	\$ 1,303,500	\$ 0	\$ 268,700
\$ 4,210,000	\$ 269,400	\$ 1,535,000	\$ 227,340	\$ 1,307,660	\$ 0	\$ 269,400
\$ 4,220,000	\$ 270,100	\$ 1,540,000	\$ 228,180	\$ 1,311,820	\$ 0	\$ 270,100
\$ 4,230,000	\$ 270,800	\$ 1,545,000	\$ 229,020	\$ 1,315,980	\$ 0	\$ 270,800
\$ 4,240,000	\$ 271,500	\$ 1,550,000	\$ 229,860	\$ 1,320,140	\$ 0	\$ 271,500
\$ 4,250,000	\$ 272,200	\$ 1,555,000	\$ 230,700	\$ 1,324,300	\$ 0	\$ 272,200
\$ 4,260,000	\$ 272,900	\$ 1,560,000	\$ 231,540	\$ 1,328,460	\$ 0	\$ 272,900
\$ 4,270,000	\$ 273,600	\$ 1,565,000	\$ 232,380	\$ 1,332,620	\$ 0	\$ 273,600
\$ 4,280,000	\$ 274,300	\$ 1,570,000	\$ 233,220	\$ 1,336,780	\$ 0	\$ 274,300
\$ 4,290,000	\$ 275,000	\$ 1,575,000	\$ 234,060	\$ 1,340,940	\$ 0	\$ 275,000
\$ 4,300,000	\$ 275,700	\$ 1,580,000	\$ 234,900	\$ 1,345,100	\$ 0	\$ 275,700
\$ 4,310,000	\$ 276,400	\$ 1,585,000	\$ 235,740	\$ 1,349,260	\$ 0	\$ 276,400
\$ 4,320,000	\$ 277,100	\$ 1,590,000	\$ 236,580	\$ 1,353,420	\$ 0	\$ 277,100
\$ 4,330,000	\$ 277,800	\$ 1,595,000	\$ 237,420	\$ 1,357,580	\$ 0	\$ 277,800
\$ 4,340,000	\$ 278,500	\$ 1,600,000	\$ 238,260	\$ 1,361,740	\$ 0	\$ 278,500
\$ 4,350,000	\$ 279,200	\$ 1,605,000	\$ 239,100	\$ 1,365,900	\$ 0	\$ 279,200
\$ 4,360,000	\$ 279,900	\$ 1,610,000	\$ 239,940	\$ 1,370,060	\$ 0	\$ 279,900
\$ 4,370,000	\$ 280,600	\$ 1,615,000	\$ 240,780	\$ 1,374,220	\$ 0	\$ 280,600
\$ 4,380,000	\$ 281,300	\$ 1,620,000	\$ 241,620	\$ 1,378,380	\$ 0	\$ 281,300
\$ 4,390,000	\$ 282,000	\$ 1,625,000	\$ 242,460	\$ 1,382,540	\$ 0	\$ 282,000
\$ 4,400,000	\$ 282,700	\$ 1,630,000	\$ 243,300	\$ 1,386,700	\$ 0	\$ 282,700
\$ 4,410,000	\$ 283,400	\$ 1,635,000	\$ 244,140	\$ 1,390,860	\$ 0	\$ 283,400
\$ 4,420,000	\$ 284,100	\$ 1,640,000	\$ 244,980	\$ 1,395,020	\$ 0	\$ 284,100
\$ 4,430,000	\$ 284,800	\$ 1,645,000	\$ 245,820	\$ 1,399,180	\$ 0	\$ 284,800
\$ 4,440,000	\$ 285,500	\$ 1,650,000	\$ 246,660	\$ 1,403,340	\$ 0	\$ 285,500
\$ 4,450,000	\$ 286,200	\$ 1,655,000	\$ 247,500	\$ 1,407,500	\$ 0	\$ 286,200
\$ 4,460,000	\$ 286,900	\$ 1,660,000	\$ 248,340	\$ 1,411,660	\$ 0	\$ 286,900
\$ 4,470,000	\$ 287,600	\$ 1,665,000	\$ 249,180	\$ 1,415,820	\$ 0	\$ 287,600
\$ 4,480,000	\$ 288,300	\$ 1,670,000	\$ 250,020	\$ 1,419,980	\$ 0	\$ 288,300
\$ 4,490,000	\$ 289,000	\$ 1,675,000	\$ 250,860	\$ 1,424,140	\$ 0	\$ 289,000
\$ 4,500,000	\$ 289,700	\$ 1,680,000	\$ 251,700	\$ 1,428,300	\$ 0	\$ 289,700
\$ 4,510,000	\$ 290,400	\$ 1,685,000	\$ 252,540	\$ 1,432,460	\$ 0	\$ 290,400
\$ 4,520,000	\$ 291,100	\$ 1,690,000	\$ 253,380	\$ 1,436,620	\$ 0	\$ 291,100
\$ 4,530,000	\$ 291,800	\$ 1,695,000	\$ 254,220	\$ 1,440,780	\$ 0	\$ 291,800
\$ 4,540,000	\$ 292,500	\$ 1,700,000	\$ 255,060	\$ 1,444,940	\$ 0	\$ 292,500
\$ 4,550,000	\$ 293,200	\$ 1,705,000	\$ 255,900	\$ 1,449,100	\$ 0	\$ 293,200
\$ 4,560,000	\$ 293,900	\$ 1,710,000	\$ 256,740	\$ 1,453,260	\$ 0	\$ 293,900
\$ 4,570,000	\$ 294,600	\$ 1,715,000	\$ 257,580	\$ 1,457,420	\$ 0	\$ 294,600
\$ 4,580,000	\$ 295,300	\$ 1,720,000	\$ 258,420	\$ 1,461,580	\$ 0	\$ 295,300
\$ 4,590,000	\$ 296,000	\$ 1,725,000	\$ 259,260	\$ 1,465,740	\$ 0	\$ 296,000
\$ 4,600,000	\$ 296,700	\$ 1,730,000	\$ 260,100	\$ 1,469,900	\$ 0	\$ 296,700
\$ 4,610,000	\$ 297,400	\$ 1,735,000	\$ 260,940	\$ 1,474,060	\$ 0	\$ 297,400
\$ 4,620,000	\$ 298,100	\$ 1,740,000	\$ 261,780	\$ 1,478,220	\$ 0	\$ 298,100
\$ 4,630,000	\$ 298,800	\$ 1,745,000	\$ 262,620	\$ 1,482,380	\$ 0	\$ 298,800
\$ 4,640,000	\$ 299,500	\$ 1,750,000	\$ 263,460	\$ 1,486,540	\$ 0	\$ 299,500
\$ 4,650,000	\$ 300,200	\$ 1,755,000	\$ 264,300	\$ 1,490,700	\$ 0	\$ 300,200
\$ 4,660,000	\$ 300,900	\$ 1,760,000	\$ 265,140	\$ 1,494,860	\$ 0	\$ 300,900
\$ 4,670,000	\$ 301,600	\$ 1,765,000	\$ 265,980	\$ 1,499,020	\$ 0	\$ 301,600
\$ 4,680,000	\$ 302,300	\$ 1,770,000	\$ 266,820	\$ 1,503,180	\$ 0	\$ 302,300
\$ 4,690,000	\$ 303,000	\$ 1,775,000	\$ 267,660	\$ 1,507,340	\$ 0	\$ 303,000
\$ 4,700,000	\$ 303,700	\$ 1,780,000	\$ 268,500	\$ 1,511,500	\$ 0	\$ 303,700

Making Sense of the Ohio Estate Tax

\$ 4,710,000	\$ 304,400	\$ 1,785,000	\$ 269,340	\$ 1,515,660	\$ 0	\$ 304,400
\$ 4,720,000	\$ 305,100	\$ 1,790,000	\$ 270,180	\$ 1,519,820	\$ 0	\$ 305,100
\$ 4,730,000	\$ 305,800	\$ 1,795,000	\$ 271,020	\$ 1,523,980	\$ 0	\$ 305,800
\$ 4,740,000	\$ 306,500	\$ 1,800,000	\$ 271,860	\$ 1,528,140	\$ 0	\$ 306,500
\$ 4,750,000	\$ 307,200	\$ 1,805,000	\$ 272,700	\$ 1,532,300	\$ 0	\$ 307,200
\$ 4,760,000	\$ 307,900	\$ 1,810,000	\$ 273,540	\$ 1,536,460	\$ 0	\$ 307,900
\$ 4,770,000	\$ 308,600	\$ 1,815,000	\$ 274,380	\$ 1,540,620	\$ 0	\$ 308,600
\$ 4,780,000	\$ 309,300	\$ 1,820,000	\$ 275,220	\$ 1,544,780	\$ 0	\$ 309,300
\$ 4,790,000	\$ 310,000	\$ 1,825,000	\$ 276,060	\$ 1,548,940	\$ 0	\$ 310,000
\$ 4,800,000	\$ 310,700	\$ 1,830,000	\$ 276,900	\$ 1,553,100	\$ 0	\$ 310,700
\$ 4,810,000	\$ 311,400	\$ 1,835,000	\$ 277,740	\$ 1,557,260	\$ 0	\$ 311,400
\$ 4,820,000	\$ 312,100	\$ 1,840,000	\$ 278,580	\$ 1,561,420	\$ 0	\$ 312,100
\$ 4,830,000	\$ 312,800	\$ 1,845,000	\$ 279,420	\$ 1,565,580	\$ 0	\$ 312,800
\$ 4,840,000	\$ 313,500	\$ 1,850,000	\$ 280,260	\$ 1,569,740	\$ 0	\$ 313,500
\$ 4,850,000	\$ 314,200	\$ 1,855,000	\$ 281,100	\$ 1,573,900	\$ 0	\$ 314,200
\$ 4,860,000	\$ 314,900	\$ 1,860,000	\$ 281,940	\$ 1,578,060	\$ 0	\$ 314,900
\$ 4,870,000	\$ 315,600	\$ 1,865,000	\$ 282,780	\$ 1,582,220	\$ 0	\$ 315,600
\$ 4,880,000	\$ 316,300	\$ 1,870,000	\$ 283,620	\$ 1,586,380	\$ 0	\$ 316,300
\$ 4,890,000	\$ 317,000	\$ 1,875,000	\$ 284,460	\$ 1,590,540	\$ 0	\$ 317,000
\$ 4,900,000	\$ 317,700	\$ 1,880,000	\$ 285,300	\$ 1,594,700	\$ 0	\$ 317,700
\$ 4,910,000	\$ 318,400	\$ 1,885,000	\$ 286,140	\$ 1,598,860	\$ 0	\$ 318,400
\$ 4,920,000	\$ 319,100	\$ 1,890,000	\$ 286,980	\$ 1,603,020	\$ 0	\$ 319,100
\$ 4,930,000	\$ 319,800	\$ 1,895,000	\$ 287,820	\$ 1,607,180	\$ 0	\$ 319,800
\$ 4,940,000	\$ 320,500	\$ 1,900,000	\$ 288,660	\$ 1,611,340	\$ 0	\$ 320,500
\$ 4,950,000	\$ 321,200	\$ 1,905,000	\$ 289,500	\$ 1,615,500	\$ 0	\$ 321,200
\$ 4,960,000	\$ 321,900	\$ 1,910,000	\$ 290,340	\$ 1,619,660	\$ 0	\$ 321,900
\$ 4,970,000	\$ 322,600	\$ 1,915,000	\$ 291,180	\$ 1,623,820	\$ 0	\$ 322,600
\$ 4,980,000	\$ 323,300	\$ 1,920,000	\$ 292,020	\$ 1,627,980	\$ 0	\$ 323,300
\$ 4,990,000	\$ 324,000	\$ 1,925,000	\$ 292,860	\$ 1,632,140	\$ 0	\$ 324,000
\$ 5,000,000	\$ 324,700	\$ 1,930,000	\$ 293,700	\$ 1,636,300	\$ 0	\$ 324,700
\$ 5,010,000	\$ 325,400	\$ 1,935,000	\$ 294,540	\$ 1,640,460	\$ 0	\$ 325,400
\$ 5,020,000	\$ 326,100	\$ 1,940,000	\$ 295,380	\$ 1,644,620	\$ 0	\$ 326,100
\$ 5,030,000	\$ 326,800	\$ 1,945,000	\$ 296,220	\$ 1,648,780	\$ 0	\$ 326,800
\$ 5,040,000	\$ 327,500	\$ 1,950,000	\$ 297,060	\$ 1,652,940	\$ 0	\$ 327,500
\$ 5,050,000	\$ 328,200	\$ 1,955,000	\$ 297,900	\$ 1,657,100	\$ 0	\$ 328,200
\$ 5,060,000	\$ 328,900	\$ 1,960,000	\$ 298,740	\$ 1,661,260	\$ 0	\$ 328,900
\$ 5,070,000	\$ 329,600	\$ 1,965,000	\$ 299,580	\$ 1,665,420	\$ 0	\$ 329,600
\$ 5,080,000	\$ 330,300	\$ 1,970,000	\$ 300,420	\$ 1,669,580	\$ 0	\$ 330,300
\$ 5,090,000	\$ 331,000	\$ 1,975,000	\$ 301,260	\$ 1,673,740	\$ 0	\$ 331,000
\$ 5,100,000	\$ 331,700	\$ 1,980,000	\$ 302,100	\$ 1,677,900	\$ 0	\$ 331,700
\$ 5,110,000	\$ 332,400	\$ 1,985,000	\$ 303,000	\$ 1,682,000	\$ 0	\$ 332,400
\$ 5,120,000	\$ 333,100	\$ 1,990,000	\$ 303,900	\$ 1,686,100	\$ 0	\$ 333,100
\$ 5,130,000	\$ 333,800	\$ 1,995,000	\$ 304,800	\$ 1,690,200	\$ 0	\$ 333,800
\$ 5,140,000	\$ 334,500	\$ 2,000,000	\$ 305,700	\$ 1,694,300	\$ 0	\$ 334,500
\$ 5,150,000	\$ 335,200	\$ 2,005,000	\$ 306,600	\$ 1,698,400	\$ 0	\$ 335,200
\$ 5,160,000	\$ 335,900	\$ 2,010,000	\$ 307,500	\$ 1,702,500	\$ 0	\$ 335,900
\$ 5,170,000	\$ 336,600	\$ 2,015,000	\$ 308,400	\$ 1,706,600	\$ 0	\$ 336,600
\$ 5,180,000	\$ 337,300	\$ 2,020,000	\$ 309,300	\$ 1,710,700	\$ 0	\$ 337,300
\$ 5,190,000	\$ 338,000	\$ 2,025,000	\$ 310,200	\$ 1,714,800	\$ 0	\$ 338,000
\$ 5,200,000	\$ 338,700	\$ 2,030,000	\$ 311,100	\$ 1,718,900	\$ 0	\$ 338,700
\$ 5,210,000	\$ 339,400	\$ 2,035,000	\$ 312,000	\$ 1,723,000	\$ 0	\$ 339,400
\$ 5,220,000	\$ 340,100	\$ 2,040,000	\$ 312,900	\$ 1,727,100	\$ 0	\$ 340,100
\$ 5,230,000	\$ 340,800	\$ 2,045,000	\$ 313,800	\$ 1,731,200	\$ 0	\$ 340,800
\$ 5,240,000	\$ 341,500	\$ 2,050,000	\$ 314,700	\$ 1,735,300	\$ 0	\$ 341,500
\$ 5,250,000	\$ 342,200	\$ 2,055,000	\$ 315,600	\$ 1,739,400	\$ 0	\$ 342,200
\$ 5,260,000	\$ 342,900	\$ 2,060,000	\$ 316,500	\$ 1,743,500	\$ 0	\$ 342,900

Making Sense of the Ohio Estate Tax

\$ 5,270,000	\$ 343,600	\$ 2,065,000	\$ 317,400	\$ 1,747,600	\$ 0	\$ 343,600
\$ 5,280,000	\$ 344,300	\$ 2,070,000	\$ 318,300	\$ 1,751,700	\$ 0	\$ 344,300
\$ 5,290,000	\$ 345,000	\$ 2,075,000	\$ 319,200	\$ 1,755,800	\$ 0	\$ 345,000
\$ 5,300,000	\$ 345,700	\$ 2,080,000	\$ 320,100	\$ 1,759,900	\$ 0	\$ 345,700
\$ 5,310,000	\$ 346,400	\$ 2,085,000	\$ 321,000	\$ 1,764,000	\$ 0	\$ 346,400
\$ 5,320,000	\$ 347,100	\$ 2,090,000	\$ 321,900	\$ 1,768,100	\$ 0	\$ 347,100
\$ 5,330,000	\$ 347,800	\$ 2,095,000	\$ 322,800	\$ 1,772,200	\$ 0	\$ 347,800
\$ 5,340,000	\$ 348,500	\$ 2,100,000	\$ 323,700	\$ 1,776,300	\$ 0	\$ 348,500
\$ 5,350,000	\$ 349,200	\$ 2,105,000	\$ 324,600	\$ 1,780,400	\$ 0	\$ 349,200
\$ 5,360,000	\$ 349,900	\$ 2,110,000	\$ 325,500	\$ 1,784,500	\$ 0	\$ 349,900
\$ 5,370,000	\$ 350,600	\$ 2,115,000	\$ 326,400	\$ 1,788,600	\$ 0	\$ 350,600
\$ 5,380,000	\$ 351,300	\$ 2,120,000	\$ 327,300	\$ 1,792,700	\$ 0	\$ 351,300
\$ 5,390,000	\$ 352,000	\$ 2,125,000	\$ 328,200	\$ 1,796,800	\$ 0	\$ 352,000
\$ 5,400,000	\$ 352,700	\$ 2,130,000	\$ 329,100	\$ 1,800,900	\$ 0	\$ 352,700
\$ 5,410,000	\$ 353,400	\$ 2,135,000	\$ 330,000	\$ 1,805,000	\$ 0	\$ 353,400
\$ 5,420,000	\$ 354,100	\$ 2,140,000	\$ 330,900	\$ 1,809,100	\$ 0	\$ 354,100
\$ 5,430,000	\$ 354,800	\$ 2,145,000	\$ 331,800	\$ 1,813,200	\$ 0	\$ 354,800
\$ 5,440,000	\$ 355,500	\$ 2,150,000	\$ 332,700	\$ 1,817,300	\$ 0	\$ 355,500
\$ 5,450,000	\$ 356,200	\$ 2,155,000	\$ 333,600	\$ 1,821,400	\$ 0	\$ 356,200
\$ 5,460,000	\$ 356,900	\$ 2,160,000	\$ 334,500	\$ 1,825,500	\$ 0	\$ 356,900
\$ 5,470,000	\$ 357,600	\$ 2,165,000	\$ 335,400	\$ 1,829,600	\$ 0	\$ 357,600
\$ 5,480,000	\$ 358,300	\$ 2,170,000	\$ 336,300	\$ 1,833,700	\$ 0	\$ 358,300
\$ 5,490,000	\$ 359,000	\$ 2,175,000	\$ 337,200	\$ 1,837,800	\$ 0	\$ 359,000
\$ 5,500,000	\$ 359,700	\$ 2,180,000	\$ 338,100	\$ 1,841,900	\$ 0	\$ 359,700
\$ 5,510,000	\$ 360,400	\$ 2,185,000	\$ 339,000	\$ 1,846,000	\$ 0	\$ 360,400
\$ 5,520,000	\$ 361,100	\$ 2,190,000	\$ 339,900	\$ 1,850,100	\$ 0	\$ 361,100
\$ 5,530,000	\$ 361,800	\$ 2,195,000	\$ 340,800	\$ 1,854,200	\$ 0	\$ 361,800
\$ 5,540,000	\$ 362,500	\$ 2,200,000	\$ 341,700	\$ 1,858,300	\$ 0	\$ 362,500
\$ 5,550,000	\$ 363,200	\$ 2,205,000	\$ 342,600	\$ 1,862,400	\$ 0	\$ 363,200
\$ 5,560,000	\$ 363,900	\$ 2,210,000	\$ 343,500	\$ 1,866,500	\$ 0	\$ 363,900
\$ 5,570,000	\$ 364,600	\$ 2,215,000	\$ 344,400	\$ 1,870,600	\$ 0	\$ 364,600
\$ 5,580,000	\$ 365,300	\$ 2,220,000	\$ 345,300	\$ 1,874,700	\$ 0	\$ 365,300
\$ 5,590,000	\$ 366,000	\$ 2,225,000	\$ 346,200	\$ 1,878,800	\$ 0	\$ 366,000
\$ 5,600,000	\$ 366,700	\$ 2,230,000	\$ 347,100	\$ 1,882,900	\$ 0	\$ 366,700
\$ 5,610,000	\$ 367,400	\$ 2,235,000	\$ 348,000	\$ 1,887,000	\$ 0	\$ 367,400
\$ 5,620,000	\$ 368,100	\$ 2,240,000	\$ 348,900	\$ 1,891,100	\$ 0	\$ 368,100
\$ 5,630,000	\$ 368,800	\$ 2,245,000	\$ 349,800	\$ 1,895,200	\$ 0	\$ 368,800
\$ 5,640,000	\$ 369,500	\$ 2,250,000	\$ 350,700	\$ 1,899,300	\$ 0	\$ 369,500
\$ 5,650,000	\$ 370,200	\$ 2,255,000	\$ 351,600	\$ 1,903,400	\$ 0	\$ 370,200
\$ 5,660,000	\$ 370,900	\$ 2,260,000	\$ 352,500	\$ 1,907,500	\$ 0	\$ 370,900
\$ 5,670,000	\$ 371,600	\$ 2,265,000	\$ 353,400	\$ 1,911,600	\$ 0	\$ 371,600
\$ 5,680,000	\$ 372,300	\$ 2,270,000	\$ 354,300	\$ 1,915,700	\$ 0	\$ 372,300
\$ 5,690,000	\$ 373,000	\$ 2,275,000	\$ 355,200	\$ 1,919,800	\$ 0	\$ 373,000
\$ 5,700,000	\$ 373,700	\$ 2,280,000	\$ 356,100	\$ 1,923,900	\$ 0	\$ 373,700
\$ 5,710,000	\$ 374,400	\$ 2,285,000	\$ 357,000	\$ 1,928,000	\$ 0	\$ 374,400
\$ 5,720,000	\$ 375,100	\$ 2,290,000	\$ 357,900	\$ 1,932,100	\$ 0	\$ 375,100
\$ 5,730,000	\$ 375,800	\$ 2,295,000	\$ 358,800	\$ 1,936,200	\$ 0	\$ 375,800
\$ 5,740,000	\$ 376,500	\$ 2,300,000	\$ 359,700	\$ 1,940,300	\$ 0	\$ 376,500
\$ 5,750,000	\$ 377,200	\$ 2,305,000	\$ 360,600	\$ 1,944,400	\$ 0	\$ 377,200
\$ 5,760,000	\$ 377,900	\$ 2,310,000	\$ 361,500	\$ 1,948,500	\$ 0	\$ 377,900
\$ 5,770,000	\$ 378,600	\$ 2,315,000	\$ 362,400	\$ 1,952,600	\$ 0	\$ 378,600
\$ 5,780,000	\$ 379,300	\$ 2,320,000	\$ 363,300	\$ 1,956,700	\$ 0	\$ 379,300
\$ 5,790,000	\$ 380,000	\$ 2,325,000	\$ 364,200	\$ 1,960,800	\$ 0	\$ 380,000
\$ 5,800,000	\$ 380,700	\$ 2,330,000	\$ 365,100	\$ 1,964,900	\$ 0	\$ 380,700
\$ 5,810,000	\$ 381,400	\$ 2,335,000	\$ 366,000	\$ 1,969,000	\$ 0	\$ 381,400
\$ 5,820,000	\$ 382,100	\$ 2,340,000	\$ 366,900	\$ 1,973,100	\$ 0	\$ 382,100

Making Sense of the Ohio Estate Tax

\$ 5,830,000	\$ 382,800	\$ 2,345,000	\$ 367,800	\$ 1,977,200	\$ 0	\$ 382,800
\$ 5,840,000	\$ 383,500	\$ 2,350,000	\$ 368,700	\$ 1,981,300	\$ 0	\$ 383,500
\$ 5,850,000	\$ 384,200	\$ 2,355,000	\$ 369,600	\$ 1,985,400	\$ 0	\$ 384,200
\$ 5,860,000	\$ 384,900	\$ 2,360,000	\$ 370,500	\$ 1,989,500	\$ 0	\$ 384,900
\$ 5,870,000	\$ 385,600	\$ 2,365,000	\$ 371,400	\$ 1,993,600	\$ 0	\$ 385,600
\$ 5,880,000	\$ 386,300	\$ 2,370,000	\$ 372,300	\$ 1,997,700	\$ 0	\$ 386,300
\$ 5,890,000	\$ 387,000	\$ 2,375,000	\$ 373,200	\$ 2,001,800	\$ 0	\$ 387,000
\$ 5,900,000	\$ 387,700	\$ 2,380,000	\$ 374,100	\$ 2,005,900	\$ 0	\$ 387,700
\$ 5,910,000	\$ 388,400	\$ 2,385,000	\$ 375,000	\$ 2,010,000	\$ 0	\$ 388,400
\$ 5,920,000	\$ 389,100	\$ 2,390,000	\$ 375,900	\$ 2,014,100	\$ 0	\$ 389,100
\$ 5,930,000	\$ 389,800	\$ 2,395,000	\$ 376,800	\$ 2,018,200	\$ 0	\$ 389,800
\$ 5,940,000	\$ 390,500	\$ 2,400,000	\$ 377,700	\$ 2,022,300	\$ 0	\$ 390,500
\$ 5,950,000	\$ 391,200	\$ 2,405,000	\$ 378,600	\$ 2,026,400	\$ 0	\$ 391,200
\$ 5,960,000	\$ 391,900	\$ 2,410,000	\$ 379,500	\$ 2,030,500	\$ 0	\$ 391,900
\$ 5,970,000	\$ 392,600	\$ 2,415,000	\$ 380,400	\$ 2,034,600	\$ 0	\$ 392,600
\$ 5,980,000	\$ 393,300	\$ 2,420,000	\$ 381,300	\$ 2,038,700	\$ 0	\$ 393,300
\$ 5,990,000	\$ 394,000	\$ 2,425,000	\$ 382,200	\$ 2,042,800	\$ 0	\$ 394,000
\$ 6,000,000	\$ 394,700	\$ 2,430,000	\$ 383,100	\$ 2,046,900	\$ 0	\$ 394,700
\$ 6,010,000	\$ 395,400	\$ 2,435,000	\$ 384,000	\$ 2,051,000	\$ 0	\$ 395,400
\$ 6,020,000	\$ 396,100	\$ 2,440,000	\$ 384,900	\$ 2,055,100	\$ 0	\$ 396,100
\$ 6,030,000	\$ 396,800	\$ 2,445,000	\$ 385,800	\$ 2,059,200	\$ 0	\$ 396,800
\$ 6,040,000	\$ 397,500	\$ 2,450,000	\$ 386,700	\$ 2,063,300	\$ 0	\$ 397,500
\$ 6,050,000	\$ 398,200	\$ 2,455,000	\$ 387,600	\$ 2,067,400	\$ 0	\$ 398,200
\$ 6,060,000	\$ 398,900	\$ 2,460,000	\$ 388,500	\$ 2,071,500	\$ 0	\$ 398,900
\$ 6,070,000	\$ 399,600	\$ 2,465,000	\$ 389,400	\$ 2,075,600	\$ 0	\$ 399,600
\$ 6,080,000	\$ 400,300	\$ 2,470,000	\$ 390,300	\$ 2,079,700	\$ 0	\$ 400,300
\$ 6,090,000	\$ 401,000	\$ 2,475,000	\$ 391,200	\$ 2,083,800	\$ 0	\$ 401,000
\$ 6,100,000	\$ 401,700	\$ 2,480,000	\$ 392,100	\$ 2,087,900	\$ 0	\$ 401,700
\$ 6,110,000	\$ 402,400	\$ 2,485,000	\$ 393,060	\$ 2,091,940	\$ 0	\$ 402,400
\$ 6,120,000	\$ 403,100	\$ 2,490,000	\$ 394,020	\$ 2,095,980	\$ 0	\$ 403,100
\$ 6,130,000	\$ 403,800	\$ 2,495,000	\$ 394,980	\$ 2,100,020	\$ 0	\$ 403,800
\$ 6,140,000	\$ 404,500	\$ 2,500,000	\$ 395,940	\$ 2,104,060	\$ 0	\$ 404,500
\$ 6,150,000	\$ 405,200	\$ 2,505,000	\$ 396,900	\$ 2,108,100	\$ 0	\$ 405,200
\$ 6,160,000	\$ 405,900	\$ 2,510,000	\$ 397,860	\$ 2,112,140	\$ 0	\$ 405,900
\$ 6,170,000	\$ 406,600	\$ 2,515,000	\$ 398,820	\$ 2,116,180	\$ 0	\$ 406,600
\$ 6,180,000	\$ 407,300	\$ 2,520,000	\$ 399,780	\$ 2,120,220	\$ 0	\$ 407,300
\$ 6,190,000	\$ 408,000	\$ 2,525,000	\$ 400,740	\$ 2,124,260	\$ 0	\$ 408,000
\$ 6,200,000	\$ 408,700	\$ 2,530,000	\$ 401,700	\$ 2,128,300	\$ 0	\$ 408,700
\$ 6,210,000	\$ 409,400	\$ 2,535,000	\$ 402,660	\$ 2,132,340	\$ 0	\$ 409,400
\$ 6,220,000	\$ 410,100	\$ 2,540,000	\$ 403,620	\$ 2,136,380	\$ 0	\$ 410,100
\$ 6,230,000	\$ 410,800	\$ 2,545,000	\$ 404,580	\$ 2,140,420	\$ 0	\$ 410,800
\$ 6,240,000	\$ 411,500	\$ 2,550,000	\$ 405,540	\$ 2,144,460	\$ 0	\$ 411,500
\$ 6,250,000	\$ 412,200	\$ 2,555,000	\$ 406,500	\$ 2,148,500	\$ 0	\$ 412,200
\$ 6,260,000	\$ 412,900	\$ 2,560,000	\$ 407,460	\$ 2,152,540	\$ 0	\$ 412,900
\$ 6,270,000	\$ 413,600	\$ 2,565,000	\$ 408,420	\$ 2,156,580	\$ 0	\$ 413,600
\$ 6,280,000	\$ 414,300	\$ 2,570,000	\$ 409,380	\$ 2,160,620	\$ 0	\$ 414,300
\$ 6,290,000	\$ 415,000	\$ 2,575,000	\$ 410,340	\$ 2,164,660	\$ 0	\$ 415,000
\$ 6,300,000	\$ 415,700	\$ 2,580,000	\$ 411,300	\$ 2,168,700	\$ 0	\$ 415,700
\$ 6,310,000	\$ 416,400	\$ 2,585,000	\$ 412,260	\$ 2,172,740	\$ 0	\$ 416,400
\$ 6,320,000	\$ 417,100	\$ 2,590,000	\$ 413,220	\$ 2,176,780	\$ 0	\$ 417,100
\$ 6,330,000	\$ 417,800	\$ 2,595,000	\$ 414,180	\$ 2,180,820	\$ 0	\$ 417,800
\$ 6,340,000	\$ 418,500	\$ 2,600,000	\$ 415,140	\$ 2,184,860	\$ 0	\$ 418,500
\$ 6,350,000	\$ 419,200	\$ 2,605,000	\$ 416,100	\$ 2,188,900	\$ 0	\$ 419,200
\$ 6,360,000	\$ 419,900	\$ 2,610,000	\$ 417,060	\$ 2,192,940	\$ 0	\$ 419,900
\$ 6,370,000	\$ 420,600	\$ 2,615,000	\$ 418,020	\$ 2,196,980	\$ 0	\$ 420,600
\$ 6,380,000	\$ 421,300	\$ 2,620,000	\$ 418,980	\$ 2,201,020	\$ 0	\$ 421,300

Making Sense of the Ohio Estate Tax

\$ 6,390,000	\$ 422,000	\$ 2,625,000	\$ 419,940	\$ 2,205,060	\$ 0	\$ 422,000
\$ 6,400,000	\$ 422,700	\$ 2,630,000	\$ 420,900	\$ 2,209,100	\$ 0	\$ 422,700
\$ 6,410,000	\$ 423,400	\$ 2,635,000	\$ 421,860	\$ 2,213,140	\$ 0	\$ 423,400
\$ 6,420,000	\$ 424,100	\$ 2,640,000	\$ 422,820	\$ 2,217,180	\$ 0	\$ 424,100
\$ 6,430,000	\$ 424,800	\$ 2,645,000	\$ 423,780	\$ 2,221,220	\$ 0	\$ 424,800
\$ 6,440,000	\$ 425,500	\$ 2,650,000	\$ 424,740	\$ 2,225,260	\$ 0	\$ 425,500
\$ 6,450,000	\$ 426,200	\$ 2,655,000	\$ 425,700	\$ 2,229,300	\$ 0	\$ 426,200
\$ 6,460,000	\$ 426,900	\$ 2,660,000	\$ 426,660	\$ 2,233,340	\$ 0	\$ 426,900
\$ 6,470,000	\$ 427,600	\$ 2,665,000	\$ 427,620	\$ 2,237,380	\$ 20	\$ 427,620
\$ 6,480,000	\$ 428,300	\$ 2,670,000	\$ 428,580	\$ 2,241,420	\$ 280	\$ 428,580
\$ 6,490,000	\$ 429,000	\$ 2,675,000	\$ 429,540	\$ 2,245,460	\$ 540	\$ 429,540
\$ 6,500,000	\$ 429,700	\$ 2,680,000	\$ 430,500	\$ 2,249,500	\$ 800	\$ 430,500
\$ 6,510,000	\$ 430,400	\$ 2,685,000	\$ 431,460	\$ 2,253,540	\$ 1,060	\$ 431,460
\$ 6,520,000	\$ 431,100	\$ 2,690,000	\$ 432,420	\$ 2,257,580	\$ 1,320	\$ 432,420
\$ 6,530,000	\$ 431,800	\$ 2,695,000	\$ 433,380	\$ 2,261,620	\$ 1,580	\$ 433,380
\$ 6,540,000	\$ 432,500	\$ 2,700,000	\$ 434,340	\$ 2,265,660	\$ 1,840	\$ 434,340
\$ 6,550,000	\$ 433,200	\$ 2,705,000	\$ 435,300	\$ 2,269,700	\$ 2,100	\$ 435,300
\$ 6,560,000	\$ 433,900	\$ 2,710,000	\$ 436,260	\$ 2,273,740	\$ 2,360	\$ 436,260
\$ 6,570,000	\$ 434,600	\$ 2,715,000	\$ 437,220	\$ 2,277,780	\$ 2,620	\$ 437,220
\$ 6,580,000	\$ 435,300	\$ 2,720,000	\$ 438,180	\$ 2,281,820	\$ 2,880	\$ 438,180
\$ 6,590,000	\$ 436,000	\$ 2,725,000	\$ 439,140	\$ 2,285,860	\$ 3,140	\$ 439,140
\$ 6,600,000	\$ 436,700	\$ 2,730,000	\$ 440,100	\$ 2,289,900	\$ 3,400	\$ 440,100
\$ 6,610,000	\$ 437,400	\$ 2,735,000	\$ 441,060	\$ 2,293,940	\$ 3,660	\$ 441,060
\$ 6,620,000	\$ 438,100	\$ 2,740,000	\$ 442,020	\$ 2,297,980	\$ 3,920	\$ 442,020
\$ 6,630,000	\$ 438,800	\$ 2,745,000	\$ 442,980	\$ 2,302,020	\$ 4,180	\$ 442,980
\$ 6,640,000	\$ 439,500	\$ 2,750,000	\$ 443,940	\$ 2,306,060	\$ 4,440	\$ 443,940
\$ 6,650,000	\$ 440,200	\$ 2,755,000	\$ 444,900	\$ 2,310,100	\$ 4,700	\$ 444,900
\$ 6,660,000	\$ 440,900	\$ 2,760,000	\$ 445,860	\$ 2,314,140	\$ 4,960	\$ 445,860
\$ 6,670,000	\$ 441,600	\$ 2,765,000	\$ 446,820	\$ 2,318,180	\$ 5,220	\$ 446,820
\$ 6,680,000	\$ 442,300	\$ 2,770,000	\$ 447,780	\$ 2,322,220	\$ 5,480	\$ 447,780
\$ 6,690,000	\$ 443,000	\$ 2,775,000	\$ 448,740	\$ 2,326,260	\$ 5,740	\$ 448,740
\$ 6,700,000	\$ 443,700	\$ 2,780,000	\$ 449,700	\$ 2,330,300	\$ 6,000	\$ 449,700
\$ 6,710,000	\$ 444,400	\$ 2,785,000	\$ 450,660	\$ 2,334,340	\$ 6,260	\$ 450,660
\$ 6,720,000	\$ 445,100	\$ 2,790,000	\$ 451,620	\$ 2,338,380	\$ 6,520	\$ 451,620
\$ 6,730,000	\$ 445,800	\$ 2,795,000	\$ 452,580	\$ 2,342,420	\$ 6,780	\$ 452,580
\$ 6,740,000	\$ 446,500	\$ 2,800,000	\$ 453,540	\$ 2,346,460	\$ 7,040	\$ 453,540
\$ 6,750,000	\$ 447,200	\$ 2,805,000	\$ 454,500	\$ 2,350,500	\$ 7,300	\$ 454,500
\$ 6,760,000	\$ 447,900	\$ 2,810,000	\$ 455,460	\$ 2,354,540	\$ 7,560	\$ 455,460
\$ 6,770,000	\$ 448,600	\$ 2,815,000	\$ 456,420	\$ 2,358,580	\$ 7,820	\$ 456,420
\$ 6,780,000	\$ 449,300	\$ 2,820,000	\$ 457,380	\$ 2,362,620	\$ 8,080	\$ 457,380
\$ 6,790,000	\$ 450,000	\$ 2,825,000	\$ 458,340	\$ 2,366,660	\$ 8,340	\$ 458,340
\$ 6,800,000	\$ 450,700	\$ 2,830,000	\$ 459,300	\$ 2,370,700	\$ 8,600	\$ 459,300
\$ 6,810,000	\$ 451,400	\$ 2,835,000	\$ 460,260	\$ 2,374,740	\$ 8,860	\$ 460,260
\$ 6,820,000	\$ 452,100	\$ 2,840,000	\$ 461,220	\$ 2,378,780	\$ 9,120	\$ 461,220
\$ 6,830,000	\$ 452,800	\$ 2,845,000	\$ 462,180	\$ 2,382,820	\$ 9,380	\$ 462,180
\$ 6,840,000	\$ 453,500	\$ 2,850,000	\$ 463,140	\$ 2,386,860	\$ 9,640	\$ 463,140
\$ 6,850,000	\$ 454,200	\$ 2,855,000	\$ 464,100	\$ 2,390,900	\$ 9,900	\$ 464,100
\$ 6,860,000	\$ 454,900	\$ 2,860,000	\$ 465,060	\$ 2,394,940	\$ 10,160	\$ 465,060
\$ 6,870,000	\$ 455,600	\$ 2,865,000	\$ 466,020	\$ 2,398,980	\$ 10,420	\$ 466,020
\$ 6,880,000	\$ 456,300	\$ 2,870,000	\$ 466,980	\$ 2,403,020	\$ 10,680	\$ 466,980
\$ 6,890,000	\$ 457,000	\$ 2,875,000	\$ 467,940	\$ 2,407,060	\$ 10,940	\$ 467,940
\$ 6,900,000	\$ 457,700	\$ 2,880,000	\$ 468,900	\$ 2,411,100	\$ 11,200	\$ 468,900
\$ 6,910,000	\$ 458,400	\$ 2,885,000	\$ 469,860	\$ 2,415,140	\$ 11,460	\$ 469,860
\$ 6,920,000	\$ 459,100	\$ 2,890,000	\$ 470,820	\$ 2,419,180	\$ 11,720	\$ 470,820
\$ 6,930,000	\$ 459,800	\$ 2,895,000	\$ 471,780	\$ 2,423,220	\$ 11,980	\$ 471,780
\$ 6,940,000	\$ 460,500	\$ 2,900,000	\$ 472,740	\$ 2,427,260	\$ 12,240	\$ 472,740

Making Sense of the Ohio Estate Tax

\$ 6,950,000	\$ 461,200	\$ 2,905,000	\$ 473,700	\$ 2,431,300	\$ 12,500	\$ 473,700
\$ 6,960,000	\$ 461,900	\$ 2,910,000	\$ 474,660	\$ 2,435,340	\$ 12,760	\$ 474,660
\$ 6,970,000	\$ 462,600	\$ 2,915,000	\$ 475,620	\$ 2,439,380	\$ 13,020	\$ 475,620
\$ 6,980,000	\$ 463,300	\$ 2,920,000	\$ 476,580	\$ 2,443,420	\$ 13,280	\$ 476,580
\$ 6,990,000	\$ 464,000	\$ 2,925,000	\$ 477,540	\$ 2,447,460	\$ 13,540	\$ 477,540
\$ 7,000,000	\$ 464,700	\$ 2,930,000	\$ 478,500	\$ 2,451,500	\$ 13,800	\$ 478,500
\$ 7,010,000	\$ 465,400	\$ 2,935,000	\$ 479,460	\$ 2,455,540	\$ 14,060	\$ 479,460
\$ 7,020,000	\$ 466,100	\$ 2,940,000	\$ 480,420	\$ 2,459,580	\$ 14,320	\$ 480,420
\$ 7,030,000	\$ 466,800	\$ 2,945,000	\$ 481,380	\$ 2,463,620	\$ 14,580	\$ 481,380
\$ 7,040,000	\$ 467,500	\$ 2,950,000	\$ 482,340	\$ 2,467,660	\$ 14,840	\$ 482,340
\$ 7,050,000	\$ 468,200	\$ 2,955,000	\$ 483,300	\$ 2,471,700	\$ 15,100	\$ 483,300
\$ 7,060,000	\$ 468,900	\$ 2,960,000	\$ 484,260	\$ 2,475,740	\$ 15,360	\$ 484,260
\$ 7,070,000	\$ 469,600	\$ 2,965,000	\$ 485,220	\$ 2,479,780	\$ 15,620	\$ 485,220
\$ 7,080,000	\$ 470,300	\$ 2,970,000	\$ 486,180	\$ 2,483,820	\$ 15,880	\$ 486,180
\$ 7,090,000	\$ 471,000	\$ 2,975,000	\$ 487,140	\$ 2,487,860	\$ 16,140	\$ 487,140
\$ 7,100,000	\$ 471,700	\$ 2,980,000	\$ 488,100	\$ 2,491,900	\$ 16,400	\$ 488,100
\$ 7,110,000	\$ 472,400	\$ 2,985,000	\$ 489,120	\$ 2,495,880	\$ 16,720	\$ 489,120
\$ 7,120,000	\$ 473,100	\$ 2,990,000	\$ 490,140	\$ 2,499,860	\$ 17,040	\$ 490,140
\$ 7,130,000	\$ 473,800	\$ 2,995,000	\$ 491,160	\$ 2,503,840	\$ 17,360	\$ 491,160
\$ 7,140,000	\$ 474,500	\$ 3,000,000	\$ 492,180	\$ 2,507,820	\$ 17,680	\$ 492,180
\$ 7,150,000	\$ 475,200	\$ 3,005,000	\$ 493,200	\$ 2,511,800	\$ 18,000	\$ 493,200
\$ 7,160,000	\$ 475,900	\$ 3,010,000	\$ 494,220	\$ 2,515,780	\$ 18,320	\$ 494,220
\$ 7,170,000	\$ 476,600	\$ 3,015,000	\$ 495,240	\$ 2,519,760	\$ 18,640	\$ 495,240
\$ 7,180,000	\$ 477,300	\$ 3,020,000	\$ 496,260	\$ 2,523,740	\$ 18,960	\$ 496,260
\$ 7,190,000	\$ 478,000	\$ 3,025,000	\$ 497,280	\$ 2,527,720	\$ 19,280	\$ 497,280
\$ 7,200,000	\$ 478,700	\$ 3,030,000	\$ 498,300	\$ 2,531,700	\$ 19,600	\$ 498,300
\$ 7,210,000	\$ 479,400	\$ 3,035,000	\$ 499,320	\$ 2,535,680	\$ 19,920	\$ 499,320
\$ 7,220,000	\$ 480,100	\$ 3,040,000	\$ 500,340	\$ 2,539,660	\$ 20,240	\$ 500,340
\$ 7,230,000	\$ 480,800	\$ 3,045,000	\$ 501,360	\$ 2,543,640	\$ 20,560	\$ 501,360
\$ 7,240,000	\$ 481,500	\$ 3,050,000	\$ 502,380	\$ 2,547,620	\$ 20,880	\$ 502,380
\$ 7,250,000	\$ 482,200	\$ 3,055,000	\$ 503,400	\$ 2,551,600	\$ 21,200	\$ 503,400
\$ 7,260,000	\$ 482,900	\$ 3,060,000	\$ 504,420	\$ 2,555,580	\$ 21,520	\$ 504,420
\$ 7,270,000	\$ 483,600	\$ 3,065,000	\$ 505,440	\$ 2,559,560	\$ 21,840	\$ 505,440
\$ 7,280,000	\$ 484,300	\$ 3,070,000	\$ 506,460	\$ 2,563,540	\$ 22,160	\$ 506,460
\$ 7,290,000	\$ 485,000	\$ 3,075,000	\$ 507,480	\$ 2,567,520	\$ 22,480	\$ 507,480
\$ 7,300,000	\$ 485,700	\$ 3,080,000	\$ 508,500	\$ 2,571,500	\$ 22,800	\$ 508,500
\$ 7,310,000	\$ 486,400	\$ 3,085,000	\$ 509,520	\$ 2,575,480	\$ 23,120	\$ 509,520
\$ 7,320,000	\$ 487,100	\$ 3,090,000	\$ 510,540	\$ 2,579,460	\$ 23,440	\$ 510,540
\$ 7,330,000	\$ 487,800	\$ 3,095,000	\$ 511,560	\$ 2,583,440	\$ 23,760	\$ 511,560
\$ 7,340,000	\$ 488,500	\$ 3,100,000	\$ 512,580	\$ 2,587,420	\$ 24,080	\$ 512,580
\$ 7,350,000	\$ 489,200	\$ 3,105,000	\$ 513,600	\$ 2,591,400	\$ 24,400	\$ 513,600
\$ 7,360,000	\$ 489,900	\$ 3,110,000	\$ 514,620	\$ 2,595,380	\$ 24,720	\$ 514,620
\$ 7,370,000	\$ 490,600	\$ 3,115,000	\$ 515,640	\$ 2,599,360	\$ 25,040	\$ 515,640
\$ 7,380,000	\$ 491,300	\$ 3,120,000	\$ 516,660	\$ 2,603,340	\$ 25,360	\$ 516,660
\$ 7,390,000	\$ 492,000	\$ 3,125,000	\$ 517,680	\$ 2,607,320	\$ 25,680	\$ 517,680
\$ 7,400,000	\$ 492,700	\$ 3,130,000	\$ 518,700	\$ 2,611,300	\$ 26,000	\$ 518,700
\$ 7,410,000	\$ 493,400	\$ 3,135,000	\$ 519,720	\$ 2,615,280	\$ 26,320	\$ 519,720
\$ 7,420,000	\$ 494,100	\$ 3,140,000	\$ 520,740	\$ 2,619,260	\$ 26,640	\$ 520,740
\$ 7,430,000	\$ 494,800	\$ 3,145,000	\$ 521,760	\$ 2,623,240	\$ 26,960	\$ 521,760
\$ 7,440,000	\$ 495,500	\$ 3,150,000	\$ 522,780	\$ 2,627,220	\$ 27,280	\$ 522,780
\$ 7,450,000	\$ 496,200	\$ 3,155,000	\$ 523,800	\$ 2,631,200	\$ 27,600	\$ 523,800
\$ 7,460,000	\$ 496,900	\$ 3,160,000	\$ 524,820	\$ 2,635,180	\$ 27,920	\$ 524,820
\$ 7,470,000	\$ 497,600	\$ 3,165,000	\$ 525,840	\$ 2,639,160	\$ 28,240	\$ 525,840
\$ 7,480,000	\$ 498,300	\$ 3,170,000	\$ 526,860	\$ 2,643,140	\$ 28,560	\$ 526,860
\$ 7,490,000	\$ 499,000	\$ 3,175,000	\$ 527,880	\$ 2,647,120	\$ 28,880	\$ 527,880
\$ 7,500,000	\$ 499,700	\$ 3,180,000	\$ 528,900	\$ 2,651,100	\$ 29,200	\$ 528,900

Making Sense of the Ohio Estate Tax

\$ 7,510,000	\$ 500,400	\$ 3,185,000	\$ 529,920	\$ 2,655,080	\$ 29,520	\$ 529,920
\$ 7,520,000	\$ 501,100	\$ 3,190,000	\$ 530,940	\$ 2,659,060	\$ 29,840	\$ 530,940
\$ 7,530,000	\$ 501,800	\$ 3,195,000	\$ 531,960	\$ 2,663,040	\$ 30,160	\$ 531,960
\$ 7,540,000	\$ 502,500	\$ 3,200,000	\$ 532,980	\$ 2,667,020	\$ 30,480	\$ 532,980
\$ 7,550,000	\$ 503,200	\$ 3,205,000	\$ 534,000	\$ 2,671,000	\$ 30,800	\$ 534,000
\$ 7,560,000	\$ 503,900	\$ 3,210,000	\$ 535,020	\$ 2,674,980	\$ 31,120	\$ 535,020
\$ 7,570,000	\$ 504,600	\$ 3,215,000	\$ 536,040	\$ 2,678,960	\$ 31,440	\$ 536,040
\$ 7,580,000	\$ 505,300	\$ 3,220,000	\$ 537,060	\$ 2,682,940	\$ 31,760	\$ 537,060
\$ 7,590,000	\$ 506,000	\$ 3,225,000	\$ 538,080	\$ 2,686,920	\$ 32,080	\$ 538,080
\$ 7,600,000	\$ 506,700	\$ 3,230,000	\$ 539,100	\$ 2,690,900	\$ 32,400	\$ 539,100
\$ 7,610,000	\$ 507,400	\$ 3,235,000	\$ 540,120	\$ 2,694,880	\$ 32,720	\$ 540,120
\$ 7,620,000	\$ 508,100	\$ 3,240,000	\$ 541,140	\$ 2,698,860	\$ 33,040	\$ 541,140
\$ 7,630,000	\$ 508,800	\$ 3,245,000	\$ 542,160	\$ 2,702,840	\$ 33,360	\$ 542,160
\$ 7,640,000	\$ 509,500	\$ 3,250,000	\$ 543,180	\$ 2,706,820	\$ 33,680	\$ 543,180
\$ 7,650,000	\$ 510,200	\$ 3,255,000	\$ 544,200	\$ 2,710,800	\$ 34,000	\$ 544,200
\$ 7,660,000	\$ 510,900	\$ 3,260,000	\$ 545,220	\$ 2,714,780	\$ 34,320	\$ 545,220
\$ 7,670,000	\$ 511,600	\$ 3,265,000	\$ 546,240	\$ 2,718,760	\$ 34,640	\$ 546,240
\$ 7,680,000	\$ 512,300	\$ 3,270,000	\$ 547,260	\$ 2,722,740	\$ 34,960	\$ 547,260
\$ 7,690,000	\$ 513,000	\$ 3,275,000	\$ 548,280	\$ 2,726,720	\$ 35,280	\$ 548,280
\$ 7,700,000	\$ 513,700	\$ 3,280,000	\$ 549,300	\$ 2,730,700	\$ 35,600	\$ 549,300
\$ 7,710,000	\$ 514,400	\$ 3,285,000	\$ 550,320	\$ 2,734,680	\$ 35,920	\$ 550,320
\$ 7,720,000	\$ 515,100	\$ 3,290,000	\$ 551,340	\$ 2,738,660	\$ 36,240	\$ 551,340
\$ 7,730,000	\$ 515,800	\$ 3,295,000	\$ 552,360	\$ 2,742,640	\$ 36,560	\$ 552,360
\$ 7,740,000	\$ 516,500	\$ 3,300,000	\$ 553,380	\$ 2,746,620	\$ 36,880	\$ 553,380
\$ 7,750,000	\$ 517,200	\$ 3,305,000	\$ 554,400	\$ 2,750,600	\$ 37,200	\$ 554,400
\$ 7,760,000	\$ 517,900	\$ 3,310,000	\$ 555,420	\$ 2,754,580	\$ 37,520	\$ 555,420
\$ 7,770,000	\$ 518,600	\$ 3,315,000	\$ 556,440	\$ 2,758,560	\$ 37,840	\$ 556,440
\$ 7,780,000	\$ 519,300	\$ 3,320,000	\$ 557,460	\$ 2,762,540	\$ 38,160	\$ 557,460
\$ 7,790,000	\$ 520,000	\$ 3,325,000	\$ 558,480	\$ 2,766,520	\$ 38,480	\$ 558,480
\$ 7,800,000	\$ 520,700	\$ 3,330,000	\$ 559,500	\$ 2,770,500	\$ 38,800	\$ 559,500
\$ 7,810,000	\$ 521,400	\$ 3,335,000	\$ 560,520	\$ 2,774,480	\$ 39,120	\$ 560,520
\$ 7,820,000	\$ 522,100	\$ 3,340,000	\$ 561,540	\$ 2,778,460	\$ 39,440	\$ 561,540
\$ 7,830,000	\$ 522,800	\$ 3,345,000	\$ 562,560	\$ 2,782,440	\$ 39,760	\$ 562,560
\$ 7,840,000	\$ 523,500	\$ 3,350,000	\$ 563,580	\$ 2,786,420	\$ 40,080	\$ 563,580
\$ 7,850,000	\$ 524,200	\$ 3,355,000	\$ 564,600	\$ 2,790,400	\$ 40,400	\$ 564,600
\$ 7,860,000	\$ 524,900	\$ 3,360,000	\$ 565,620	\$ 2,794,380	\$ 40,720	\$ 565,620
\$ 7,870,000	\$ 525,600	\$ 3,365,000	\$ 566,640	\$ 2,798,360	\$ 41,040	\$ 566,640
\$ 7,880,000	\$ 526,300	\$ 3,370,000	\$ 567,660	\$ 2,802,340	\$ 41,360	\$ 567,660
\$ 7,890,000	\$ 527,000	\$ 3,375,000	\$ 568,680	\$ 2,806,320	\$ 41,680	\$ 568,680
\$ 7,900,000	\$ 527,700	\$ 3,380,000	\$ 569,700	\$ 2,810,300	\$ 42,000	\$ 569,700
\$ 7,910,000	\$ 528,400	\$ 3,385,000	\$ 570,720	\$ 2,814,280	\$ 42,320	\$ 570,720
\$ 7,920,000	\$ 529,100	\$ 3,390,000	\$ 571,740	\$ 2,818,260	\$ 42,640	\$ 571,740
\$ 7,930,000	\$ 529,800	\$ 3,395,000	\$ 572,760	\$ 2,822,240	\$ 42,960	\$ 572,760
\$ 7,940,000	\$ 530,500	\$ 3,400,000	\$ 573,780	\$ 2,826,220	\$ 43,280	\$ 573,780
\$ 7,950,000	\$ 531,200	\$ 3,405,000	\$ 574,800	\$ 2,830,200	\$ 43,600	\$ 574,800
\$ 7,960,000	\$ 531,900	\$ 3,410,000	\$ 575,820	\$ 2,834,180	\$ 43,920	\$ 575,820
\$ 7,970,000	\$ 532,600	\$ 3,415,000	\$ 576,840	\$ 2,838,160	\$ 44,240	\$ 576,840
\$ 7,980,000	\$ 533,300	\$ 3,420,000	\$ 577,860	\$ 2,842,140	\$ 44,560	\$ 577,860
\$ 7,990,000	\$ 534,000	\$ 3,425,000	\$ 578,880	\$ 2,846,120	\$ 44,880	\$ 578,880
\$ 8,000,000	\$ 534,700	\$ 3,430,000	\$ 579,900	\$ 2,850,100	\$ 45,200	\$ 579,900
\$ 8,010,000	\$ 535,400	\$ 3,435,000	\$ 580,920	\$ 2,854,080	\$ 45,520	\$ 580,920
\$ 8,020,000	\$ 536,100	\$ 3,440,000	\$ 581,940	\$ 2,858,060	\$ 45,840	\$ 581,940
\$ 8,030,000	\$ 536,800	\$ 3,445,000	\$ 582,960	\$ 2,862,040	\$ 46,160	\$ 582,960
\$ 8,040,000	\$ 537,500	\$ 3,450,000	\$ 583,980	\$ 2,866,020	\$ 46,480	\$ 583,980
\$ 8,050,000	\$ 538,200	\$ 3,455,000	\$ 585,000	\$ 2,870,000	\$ 46,800	\$ 585,000
\$ 8,060,000	\$ 538,900	\$ 3,460,000	\$ 586,020	\$ 2,873,980	\$ 47,120	\$ 586,020

Making Sense of the Ohio Estate Tax

\$ 8,070,000	\$ 539,600	\$ 3,465,000	\$ 587,040	\$ 2,877,960	\$ 47,440	\$ 587,040
\$ 8,080,000	\$ 540,300	\$ 3,470,000	\$ 588,060	\$ 2,881,940	\$ 47,760	\$ 588,060
\$ 8,090,000	\$ 541,000	\$ 3,475,000	\$ 589,080	\$ 2,885,920	\$ 48,080	\$ 589,080
\$ 8,100,000	\$ 541,700	\$ 3,480,000	\$ 590,100	\$ 2,889,900	\$ 48,400	\$ 590,100
\$ 8,110,000	\$ 542,400	\$ 3,485,000	\$ 591,180	\$ 2,893,820	\$ 48,780	\$ 591,180
\$ 8,120,000	\$ 543,100	\$ 3,490,000	\$ 592,260	\$ 2,897,740	\$ 49,160	\$ 592,260
\$ 8,130,000	\$ 543,800	\$ 3,495,000	\$ 593,340	\$ 2,901,660	\$ 49,540	\$ 593,340
\$ 8,140,000	\$ 544,500	\$ 3,500,000	\$ 594,420	\$ 2,905,580	\$ 49,920	\$ 594,420
\$ 8,150,000	\$ 545,200	\$ 3,505,000	\$ 595,500	\$ 2,909,500	\$ 50,300	\$ 595,500
\$ 8,160,000	\$ 545,900	\$ 3,510,000	\$ 596,580	\$ 2,913,420	\$ 50,680	\$ 596,580
\$ 8,170,000	\$ 546,600	\$ 3,515,000	\$ 597,660	\$ 2,917,340	\$ 51,060	\$ 597,660
\$ 8,180,000	\$ 547,300	\$ 3,520,000	\$ 598,740	\$ 2,921,260	\$ 51,440	\$ 598,740
\$ 8,190,000	\$ 548,000	\$ 3,525,000	\$ 599,820	\$ 2,925,180	\$ 51,820	\$ 599,820
\$ 8,200,000	\$ 548,700	\$ 3,530,000	\$ 600,900	\$ 2,929,100	\$ 52,200	\$ 600,900
\$ 8,210,000	\$ 549,400	\$ 3,535,000	\$ 601,980	\$ 2,933,020	\$ 52,580	\$ 601,980
\$ 8,220,000	\$ 550,100	\$ 3,540,000	\$ 603,060	\$ 2,936,940	\$ 52,960	\$ 603,060
\$ 8,230,000	\$ 550,800	\$ 3,545,000	\$ 604,140	\$ 2,940,860	\$ 53,340	\$ 604,140
\$ 8,240,000	\$ 551,500	\$ 3,550,000	\$ 605,220	\$ 2,944,780	\$ 53,720	\$ 605,220
\$ 8,250,000	\$ 552,200	\$ 3,555,000	\$ 606,300	\$ 2,948,700	\$ 54,100	\$ 606,300
\$ 8,260,000	\$ 552,900	\$ 3,560,000	\$ 607,380	\$ 2,952,620	\$ 54,480	\$ 607,380
\$ 8,270,000	\$ 553,600	\$ 3,565,000	\$ 608,460	\$ 2,956,540	\$ 54,860	\$ 608,460
\$ 8,280,000	\$ 554,300	\$ 3,570,000	\$ 609,540	\$ 2,960,460	\$ 55,240	\$ 609,540
\$ 8,290,000	\$ 555,000	\$ 3,575,000	\$ 610,620	\$ 2,964,380	\$ 55,620	\$ 610,620
\$ 8,300,000	\$ 555,700	\$ 3,580,000	\$ 611,700	\$ 2,968,300	\$ 56,000	\$ 611,700
\$ 8,310,000	\$ 556,400	\$ 3,585,000	\$ 612,780	\$ 2,972,220	\$ 56,380	\$ 612,780
\$ 8,320,000	\$ 557,100	\$ 3,590,000	\$ 613,860	\$ 2,976,140	\$ 56,760	\$ 613,860
\$ 8,330,000	\$ 557,800	\$ 3,595,000	\$ 614,940	\$ 2,980,060	\$ 57,140	\$ 614,940
\$ 8,340,000	\$ 558,500	\$ 3,600,000	\$ 616,020	\$ 2,983,980	\$ 57,520	\$ 616,020
\$ 8,350,000	\$ 559,200	\$ 3,605,000	\$ 617,100	\$ 2,987,900	\$ 57,900	\$ 617,100
\$ 8,360,000	\$ 559,900	\$ 3,610,000	\$ 618,180	\$ 2,991,820	\$ 58,280	\$ 618,180
\$ 8,370,000	\$ 560,600	\$ 3,615,000	\$ 619,260	\$ 2,995,740	\$ 58,660	\$ 619,260
\$ 8,380,000	\$ 561,300	\$ 3,620,000	\$ 620,340	\$ 2,999,660	\$ 59,040	\$ 620,340
\$ 8,390,000	\$ 562,000	\$ 3,625,000	\$ 621,420	\$ 3,003,580	\$ 59,420	\$ 621,420
\$ 8,400,000	\$ 562,700	\$ 3,630,000	\$ 622,500	\$ 3,007,500	\$ 59,800	\$ 622,500
\$ 8,410,000	\$ 563,400	\$ 3,635,000	\$ 623,580	\$ 3,011,420	\$ 60,180	\$ 623,580
\$ 8,420,000	\$ 564,100	\$ 3,640,000	\$ 624,660	\$ 3,015,340	\$ 60,560	\$ 624,660
\$ 8,430,000	\$ 564,800	\$ 3,645,000	\$ 625,740	\$ 3,019,260	\$ 60,940	\$ 625,740
\$ 8,440,000	\$ 565,500	\$ 3,650,000	\$ 626,820	\$ 3,023,180	\$ 61,320	\$ 626,820
\$ 8,450,000	\$ 566,200	\$ 3,655,000	\$ 627,900	\$ 3,027,100	\$ 61,700	\$ 627,900
\$ 8,460,000	\$ 566,900	\$ 3,660,000	\$ 628,980	\$ 3,031,020	\$ 62,080	\$ 628,980
\$ 8,470,000	\$ 567,600	\$ 3,665,000	\$ 630,060	\$ 3,034,940	\$ 62,460	\$ 630,060
\$ 8,480,000	\$ 568,300	\$ 3,670,000	\$ 631,140	\$ 3,038,860	\$ 62,840	\$ 631,140
\$ 8,490,000	\$ 569,000	\$ 3,675,000	\$ 632,220	\$ 3,042,780	\$ 63,220	\$ 632,220
\$ 8,500,000	\$ 569,700	\$ 3,680,000	\$ 633,300	\$ 3,046,700	\$ 63,600	\$ 633,300
\$ 8,510,000	\$ 570,400	\$ 3,685,000	\$ 634,380	\$ 3,050,620	\$ 63,980	\$ 634,380
\$ 8,520,000	\$ 571,100	\$ 3,690,000	\$ 635,460	\$ 3,054,540	\$ 64,360	\$ 635,460
\$ 8,530,000	\$ 571,800	\$ 3,695,000	\$ 636,540	\$ 3,058,460	\$ 64,740	\$ 636,540
\$ 8,540,000	\$ 572,500	\$ 3,700,000	\$ 637,620	\$ 3,062,380	\$ 65,120	\$ 637,620
\$ 8,550,000	\$ 573,200	\$ 3,705,000	\$ 638,700	\$ 3,066,300	\$ 65,500	\$ 638,700
\$ 8,560,000	\$ 573,900	\$ 3,710,000	\$ 639,780	\$ 3,070,220	\$ 65,880	\$ 639,780
\$ 8,570,000	\$ 574,600	\$ 3,715,000	\$ 640,860	\$ 3,074,140	\$ 66,260	\$ 640,860
\$ 8,580,000	\$ 575,300	\$ 3,720,000	\$ 641,940	\$ 3,078,060	\$ 66,640	\$ 641,940
\$ 8,590,000	\$ 576,000	\$ 3,725,000	\$ 643,020	\$ 3,081,980	\$ 67,020	\$ 643,020
\$ 8,600,000	\$ 576,700	\$ 3,730,000	\$ 644,100	\$ 3,085,900	\$ 67,400	\$ 644,100
\$ 8,610,000	\$ 577,400	\$ 3,735,000	\$ 645,180	\$ 3,089,820	\$ 67,780	\$ 645,180
\$ 8,620,000	\$ 578,100	\$ 3,740,000	\$ 646,260	\$ 3,093,740	\$ 68,160	\$ 646,260

Making Sense of the Ohio Estate Tax

\$ 8,630,000	\$ 578,800	\$ 3,745,000	\$ 647,340	\$ 3,097,660	\$ 68,540	\$ 647,340
\$ 8,640,000	\$ 579,500	\$ 3,750,000	\$ 648,420	\$ 3,101,580	\$ 68,920	\$ 648,420
\$ 8,650,000	\$ 580,200	\$ 3,755,000	\$ 649,500	\$ 3,105,500	\$ 69,300	\$ 649,500
\$ 8,660,000	\$ 580,900	\$ 3,760,000	\$ 650,580	\$ 3,109,420	\$ 69,680	\$ 650,580
\$ 8,670,000	\$ 581,600	\$ 3,765,000	\$ 651,660	\$ 3,113,340	\$ 70,060	\$ 651,660
\$ 8,680,000	\$ 582,300	\$ 3,770,000	\$ 652,740	\$ 3,117,260	\$ 70,440	\$ 652,740
\$ 8,690,000	\$ 583,000	\$ 3,775,000	\$ 653,820	\$ 3,121,180	\$ 70,820	\$ 653,820
\$ 8,700,000	\$ 583,700	\$ 3,780,000	\$ 654,900	\$ 3,125,100	\$ 71,200	\$ 654,900
\$ 8,710,000	\$ 584,400	\$ 3,785,000	\$ 655,980	\$ 3,129,020	\$ 71,580	\$ 655,980
\$ 8,720,000	\$ 585,100	\$ 3,790,000	\$ 657,060	\$ 3,132,940	\$ 71,960	\$ 657,060
\$ 8,730,000	\$ 585,800	\$ 3,795,000	\$ 658,140	\$ 3,136,860	\$ 72,340	\$ 658,140
\$ 8,740,000	\$ 586,500	\$ 3,800,000	\$ 659,220	\$ 3,140,780	\$ 72,720	\$ 659,220
\$ 8,750,000	\$ 587,200	\$ 3,805,000	\$ 660,300	\$ 3,144,700	\$ 73,100	\$ 660,300
\$ 8,760,000	\$ 587,900	\$ 3,810,000	\$ 661,380	\$ 3,148,620	\$ 73,480	\$ 661,380
\$ 8,770,000	\$ 588,600	\$ 3,815,000	\$ 662,460	\$ 3,152,540	\$ 73,860	\$ 662,460
\$ 8,780,000	\$ 589,300	\$ 3,820,000	\$ 663,540	\$ 3,156,460	\$ 74,240	\$ 663,540
\$ 8,790,000	\$ 590,000	\$ 3,825,000	\$ 664,620	\$ 3,160,380	\$ 74,620	\$ 664,620
\$ 8,800,000	\$ 590,700	\$ 3,830,000	\$ 665,700	\$ 3,164,300	\$ 75,000	\$ 665,700
\$ 8,810,000	\$ 591,400	\$ 3,835,000	\$ 666,780	\$ 3,168,220	\$ 75,380	\$ 666,780
\$ 8,820,000	\$ 592,100	\$ 3,840,000	\$ 667,860	\$ 3,172,140	\$ 75,760	\$ 667,860
\$ 8,830,000	\$ 592,800	\$ 3,845,000	\$ 668,940	\$ 3,176,060	\$ 76,140	\$ 668,940
\$ 8,840,000	\$ 593,500	\$ 3,850,000	\$ 670,020	\$ 3,179,980	\$ 76,520	\$ 670,020
\$ 8,850,000	\$ 594,200	\$ 3,855,000	\$ 671,100	\$ 3,183,900	\$ 76,900	\$ 671,100
\$ 8,860,000	\$ 594,900	\$ 3,860,000	\$ 672,180	\$ 3,187,820	\$ 77,280	\$ 672,180
\$ 8,870,000	\$ 595,600	\$ 3,865,000	\$ 673,260	\$ 3,191,740	\$ 77,660	\$ 673,260
\$ 8,880,000	\$ 596,300	\$ 3,870,000	\$ 674,340	\$ 3,195,660	\$ 78,040	\$ 674,340
\$ 8,890,000	\$ 597,000	\$ 3,875,000	\$ 675,420	\$ 3,199,580	\$ 78,420	\$ 675,420
\$ 8,900,000	\$ 597,700	\$ 3,880,000	\$ 676,500	\$ 3,203,500	\$ 78,800	\$ 676,500
\$ 8,910,000	\$ 598,400	\$ 3,885,000	\$ 677,580	\$ 3,207,420	\$ 79,180	\$ 677,580
\$ 8,920,000	\$ 599,100	\$ 3,890,000	\$ 678,660	\$ 3,211,340	\$ 79,560	\$ 678,660
\$ 8,930,000	\$ 599,800	\$ 3,895,000	\$ 679,740	\$ 3,215,260	\$ 79,940	\$ 679,740
\$ 8,940,000	\$ 600,500	\$ 3,900,000	\$ 680,820	\$ 3,219,180	\$ 80,320	\$ 680,820
\$ 8,950,000	\$ 601,200	\$ 3,905,000	\$ 681,900	\$ 3,223,100	\$ 80,700	\$ 681,900
\$ 8,960,000	\$ 601,900	\$ 3,910,000	\$ 682,980	\$ 3,227,020	\$ 81,080	\$ 682,980
\$ 8,970,000	\$ 602,600	\$ 3,915,000	\$ 684,060	\$ 3,230,940	\$ 81,460	\$ 684,060
\$ 8,980,000	\$ 603,300	\$ 3,920,000	\$ 685,140	\$ 3,234,860	\$ 81,840	\$ 685,140
\$ 8,990,000	\$ 604,000	\$ 3,925,000	\$ 686,220	\$ 3,238,780	\$ 82,220	\$ 686,220
\$ 9,000,000	\$ 604,700	\$ 3,930,000	\$ 687,300	\$ 3,242,700	\$ 82,600	\$ 687,300
\$ 9,010,000	\$ 605,400	\$ 3,935,000	\$ 688,380	\$ 3,246,620	\$ 82,980	\$ 688,380
\$ 9,020,000	\$ 606,100	\$ 3,940,000	\$ 689,460	\$ 3,250,540	\$ 83,360	\$ 689,460
\$ 9,030,000	\$ 606,800	\$ 3,945,000	\$ 690,540	\$ 3,254,460	\$ 83,740	\$ 690,540
\$ 9,040,000	\$ 607,500	\$ 3,950,000	\$ 691,620	\$ 3,258,380	\$ 84,120	\$ 691,620
\$ 9,050,000	\$ 608,200	\$ 3,955,000	\$ 692,700	\$ 3,262,300	\$ 84,500	\$ 692,700
\$ 9,060,000	\$ 608,900	\$ 3,960,000	\$ 693,780	\$ 3,266,220	\$ 84,880	\$ 693,780
\$ 9,070,000	\$ 609,600	\$ 3,965,000	\$ 694,860	\$ 3,270,140	\$ 85,260	\$ 694,860
\$ 9,080,000	\$ 610,300	\$ 3,970,000	\$ 695,940	\$ 3,274,060	\$ 85,640	\$ 695,940
\$ 9,090,000	\$ 611,000	\$ 3,975,000	\$ 697,020	\$ 3,277,980	\$ 86,020	\$ 697,020
\$ 9,100,000	\$ 611,700	\$ 3,980,000	\$ 698,100	\$ 3,281,900	\$ 86,400	\$ 698,100
\$ 9,110,000	\$ 612,400	\$ 3,985,000	\$ 699,240	\$ 3,285,760	\$ 86,840	\$ 699,240
\$ 9,120,000	\$ 613,100	\$ 3,990,000	\$ 700,380	\$ 3,289,620	\$ 87,280	\$ 700,380
\$ 9,130,000	\$ 613,800	\$ 3,995,000	\$ 701,520	\$ 3,293,480	\$ 87,720	\$ 701,520
\$ 9,140,000	\$ 614,500	\$ 4,000,000	\$ 702,660	\$ 3,297,340	\$ 88,160	\$ 702,660
\$ 9,150,000	\$ 615,200	\$ 4,005,000	\$ 703,800	\$ 3,301,200	\$ 88,600	\$ 703,800
\$ 9,160,000	\$ 615,900	\$ 4,010,000	\$ 704,940	\$ 3,305,060	\$ 89,040	\$ 704,940
\$ 9,170,000	\$ 616,600	\$ 4,015,000	\$ 706,080	\$ 3,308,920	\$ 89,480	\$ 706,080
\$ 9,180,000	\$ 617,300	\$ 4,020,000	\$ 707,220	\$ 3,312,780	\$ 89,920	\$ 707,220

Making Sense of the Ohio Estate Tax

\$ 9,190,000	\$ 618,000	\$ 4,025,000	\$ 708,360	\$ 3,316,640	\$ 90,360	\$ 708,360
\$ 9,200,000	\$ 618,700	\$ 4,030,000	\$ 709,500	\$ 3,320,500	\$ 90,800	\$ 709,500
\$ 9,210,000	\$ 619,400	\$ 4,035,000	\$ 710,640	\$ 3,324,360	\$ 91,240	\$ 710,640
\$ 9,220,000	\$ 620,100	\$ 4,040,000	\$ 711,780	\$ 3,328,220	\$ 91,680	\$ 711,780
\$ 9,230,000	\$ 620,800	\$ 4,045,000	\$ 712,920	\$ 3,332,080	\$ 92,120	\$ 712,920
\$ 9,240,000	\$ 621,500	\$ 4,050,000	\$ 714,060	\$ 3,335,940	\$ 92,560	\$ 714,060
\$ 9,250,000	\$ 622,200	\$ 4,055,000	\$ 715,200	\$ 3,339,800	\$ 93,000	\$ 715,200
\$ 9,260,000	\$ 622,900	\$ 4,060,000	\$ 716,340	\$ 3,343,660	\$ 93,440	\$ 716,340
\$ 9,270,000	\$ 623,600	\$ 4,065,000	\$ 717,480	\$ 3,347,520	\$ 93,880	\$ 717,480
\$ 9,280,000	\$ 624,300	\$ 4,070,000	\$ 718,620	\$ 3,351,380	\$ 94,320	\$ 718,620
\$ 9,290,000	\$ 625,000	\$ 4,075,000	\$ 719,760	\$ 3,355,240	\$ 94,760	\$ 719,760
\$ 9,300,000	\$ 625,700	\$ 4,080,000	\$ 720,900	\$ 3,359,100	\$ 95,200	\$ 720,900
\$ 9,310,000	\$ 626,400	\$ 4,085,000	\$ 722,040	\$ 3,362,960	\$ 95,640	\$ 722,040
\$ 9,320,000	\$ 627,100	\$ 4,090,000	\$ 723,180	\$ 3,366,820	\$ 96,080	\$ 723,180
\$ 9,330,000	\$ 627,800	\$ 4,095,000	\$ 724,320	\$ 3,370,680	\$ 96,520	\$ 724,320
\$ 9,340,000	\$ 628,500	\$ 4,100,000	\$ 725,460	\$ 3,374,540	\$ 96,960	\$ 725,460
\$ 9,350,000	\$ 629,200	\$ 4,105,000	\$ 726,600	\$ 3,378,400	\$ 97,400	\$ 726,600
\$ 9,360,000	\$ 629,900	\$ 4,110,000	\$ 727,740	\$ 3,382,260	\$ 97,840	\$ 727,740
\$ 9,370,000	\$ 630,600	\$ 4,115,000	\$ 728,880	\$ 3,386,120	\$ 98,280	\$ 728,880
\$ 9,380,000	\$ 631,300	\$ 4,120,000	\$ 730,020	\$ 3,389,980	\$ 98,720	\$ 730,020
\$ 9,390,000	\$ 632,000	\$ 4,125,000	\$ 731,160	\$ 3,393,840	\$ 99,160	\$ 731,160
\$ 9,400,000	\$ 632,700	\$ 4,130,000	\$ 732,300	\$ 3,397,700	\$ 99,600	\$ 732,300
\$ 9,410,000	\$ 633,400	\$ 4,135,000	\$ 733,440	\$ 3,401,560	\$ 100,040	\$ 733,440
\$ 9,420,000	\$ 634,100	\$ 4,140,000	\$ 734,580	\$ 3,405,420	\$ 100,480	\$ 734,580
\$ 9,430,000	\$ 634,800	\$ 4,145,000	\$ 735,720	\$ 3,409,280	\$ 100,920	\$ 735,720
\$ 9,440,000	\$ 635,500	\$ 4,150,000	\$ 736,860	\$ 3,413,140	\$ 101,360	\$ 736,860
\$ 9,450,000	\$ 636,200	\$ 4,155,000	\$ 738,000	\$ 3,417,000	\$ 101,800	\$ 738,000
\$ 9,460,000	\$ 636,900	\$ 4,160,000	\$ 739,140	\$ 3,420,860	\$ 102,240	\$ 739,140
\$ 9,470,000	\$ 637,600	\$ 4,165,000	\$ 740,280	\$ 3,424,720	\$ 102,680	\$ 740,280
\$ 9,480,000	\$ 638,300	\$ 4,170,000	\$ 741,420	\$ 3,428,580	\$ 103,120	\$ 741,420
\$ 9,490,000	\$ 639,000	\$ 4,175,000	\$ 742,560	\$ 3,432,440	\$ 103,560	\$ 742,560
\$ 9,500,000	\$ 639,700	\$ 4,180,000	\$ 743,700	\$ 3,436,300	\$ 104,000	\$ 743,700
\$ 9,510,000	\$ 640,400	\$ 4,185,000	\$ 744,840	\$ 3,440,160	\$ 104,440	\$ 744,840
\$ 9,520,000	\$ 641,100	\$ 4,190,000	\$ 745,980	\$ 3,444,020	\$ 104,880	\$ 745,980
\$ 9,530,000	\$ 641,800	\$ 4,195,000	\$ 747,120	\$ 3,447,880	\$ 105,320	\$ 747,120
\$ 9,540,000	\$ 642,500	\$ 4,200,000	\$ 748,260	\$ 3,451,740	\$ 105,760	\$ 748,260
\$ 9,550,000	\$ 643,200	\$ 4,205,000	\$ 749,400	\$ 3,455,600	\$ 106,200	\$ 749,400
\$ 9,560,000	\$ 643,900	\$ 4,210,000	\$ 750,540	\$ 3,459,460	\$ 106,640	\$ 750,540
\$ 9,570,000	\$ 644,600	\$ 4,215,000	\$ 751,680	\$ 3,463,320	\$ 107,080	\$ 751,680
\$ 9,580,000	\$ 645,300	\$ 4,220,000	\$ 752,820	\$ 3,467,180	\$ 107,520	\$ 752,820
\$ 9,590,000	\$ 646,000	\$ 4,225,000	\$ 753,960	\$ 3,471,040	\$ 107,960	\$ 753,960
\$ 9,600,000	\$ 646,700	\$ 4,230,000	\$ 755,100	\$ 3,474,900	\$ 108,400	\$ 755,100
\$ 9,610,000	\$ 647,400	\$ 4,235,000	\$ 756,240	\$ 3,478,760	\$ 108,840	\$ 756,240
\$ 9,620,000	\$ 648,100	\$ 4,240,000	\$ 757,380	\$ 3,482,620	\$ 109,280	\$ 757,380
\$ 9,630,000	\$ 648,800	\$ 4,245,000	\$ 758,520	\$ 3,486,480	\$ 109,720	\$ 758,520
\$ 9,640,000	\$ 649,500	\$ 4,250,000	\$ 759,660	\$ 3,490,340	\$ 110,160	\$ 759,660
\$ 9,650,000	\$ 650,200	\$ 4,255,000	\$ 760,800	\$ 3,494,200	\$ 110,600	\$ 760,800
\$ 9,660,000	\$ 650,900	\$ 4,260,000	\$ 761,940	\$ 3,498,060	\$ 111,040	\$ 761,940
\$ 9,670,000	\$ 651,600	\$ 4,265,000	\$ 763,080	\$ 3,501,920	\$ 111,480	\$ 763,080
\$ 9,680,000	\$ 652,300	\$ 4,270,000	\$ 764,220	\$ 3,505,780	\$ 111,920	\$ 764,220
\$ 9,690,000	\$ 653,000	\$ 4,275,000	\$ 765,360	\$ 3,509,640	\$ 112,360	\$ 765,360
\$ 9,700,000	\$ 653,700	\$ 4,280,000	\$ 766,500	\$ 3,513,500	\$ 112,800	\$ 766,500
\$ 9,710,000	\$ 654,400	\$ 4,285,000	\$ 767,640	\$ 3,517,360	\$ 113,240	\$ 767,640
\$ 9,720,000	\$ 655,100	\$ 4,290,000	\$ 768,780	\$ 3,521,220	\$ 113,680	\$ 768,780
\$ 9,730,000	\$ 655,800	\$ 4,295,000	\$ 769,920	\$ 3,525,080	\$ 114,120	\$ 769,920
\$ 9,740,000	\$ 656,500	\$ 4,300,000	\$ 771,060	\$ 3,528,940	\$ 114,560	\$ 771,060

Making Sense of the Ohio Estate Tax

\$ 9,750,000	\$ 657,200	\$ 4,305,000	\$ 772,200	\$ 3,532,800	\$ 115,000	\$ 772,200
\$ 9,760,000	\$ 657,900	\$ 4,310,000	\$ 773,340	\$ 3,536,660	\$ 115,440	\$ 773,340
\$ 9,770,000	\$ 658,600	\$ 4,315,000	\$ 774,480	\$ 3,540,520	\$ 115,880	\$ 774,480
\$ 9,780,000	\$ 659,300	\$ 4,320,000	\$ 775,620	\$ 3,544,380	\$ 116,320	\$ 775,620
\$ 9,790,000	\$ 660,000	\$ 4,325,000	\$ 776,760	\$ 3,548,240	\$ 116,760	\$ 776,760
\$ 9,800,000	\$ 660,700	\$ 4,330,000	\$ 777,900	\$ 3,552,100	\$ 117,200	\$ 777,900
\$ 9,810,000	\$ 661,400	\$ 4,335,000	\$ 779,040	\$ 3,555,960	\$ 117,640	\$ 779,040
\$ 9,820,000	\$ 662,100	\$ 4,340,000	\$ 780,180	\$ 3,559,820	\$ 118,080	\$ 780,180
\$ 9,830,000	\$ 662,800	\$ 4,345,000	\$ 781,320	\$ 3,563,680	\$ 118,520	\$ 781,320
\$ 9,840,000	\$ 663,500	\$ 4,350,000	\$ 782,460	\$ 3,567,540	\$ 118,960	\$ 782,460
\$ 9,850,000	\$ 664,200	\$ 4,355,000	\$ 783,600	\$ 3,571,400	\$ 119,400	\$ 783,600
\$ 9,860,000	\$ 664,900	\$ 4,360,000	\$ 784,740	\$ 3,575,260	\$ 119,840	\$ 784,740
\$ 9,870,000	\$ 665,600	\$ 4,365,000	\$ 785,880	\$ 3,579,120	\$ 120,280	\$ 785,880
\$ 9,880,000	\$ 666,300	\$ 4,370,000	\$ 787,020	\$ 3,582,980	\$ 120,720	\$ 787,020
\$ 9,890,000	\$ 667,000	\$ 4,375,000	\$ 788,160	\$ 3,586,840	\$ 121,160	\$ 788,160
\$ 9,900,000	\$ 667,700	\$ 4,380,000	\$ 789,300	\$ 3,590,700	\$ 121,600	\$ 789,300
\$ 9,910,000	\$ 668,400	\$ 4,385,000	\$ 790,440	\$ 3,594,560	\$ 122,040	\$ 790,440
\$ 9,920,000	\$ 669,100	\$ 4,390,000	\$ 791,580	\$ 3,598,420	\$ 122,480	\$ 791,580
\$ 9,930,000	\$ 669,800	\$ 4,395,000	\$ 792,720	\$ 3,602,280	\$ 122,920	\$ 792,720
\$ 9,940,000	\$ 670,500	\$ 4,400,000	\$ 793,860	\$ 3,606,140	\$ 123,360	\$ 793,860
\$ 9,950,000	\$ 671,200	\$ 4,405,000	\$ 795,000	\$ 3,610,000	\$ 123,800	\$ 795,000
\$ 9,960,000	\$ 671,900	\$ 4,410,000	\$ 796,140	\$ 3,613,860	\$ 124,240	\$ 796,140
\$ 9,970,000	\$ 672,600	\$ 4,415,000	\$ 797,280	\$ 3,617,720	\$ 124,680	\$ 797,280
\$ 9,980,000	\$ 673,300	\$ 4,420,000	\$ 798,420	\$ 3,621,580	\$ 125,120	\$ 798,420
\$ 9,990,000	\$ 674,000	\$ 4,425,000	\$ 799,560	\$ 3,625,440	\$ 125,560	\$ 799,560
\$ 10,000,000	\$ 674,700	\$ 4,430,000	\$ 800,700	\$ 3,629,300	\$ 126,000	\$ 800,700



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