

**Ohio Estate Tax Return**  
**Schedule I – Annuities, Pensions, Retirement and**  
**Other Employer Death Benefit Plans**  
 (Jointly owned property must be listed on Schedule E)

All annuity interests held by the decedent must be shown. List payments under commercial annuity contracts, IRA's or similar contracts, all employer bonus plans, deferred compensation contracts and employer death benefit plans, unless specifically excluded under O.R.C. Section 5731.09.

Effective for dates of death on or after March 7, 1997, and to the extent **documentation is provided**, the value of the gross estate shall not include that portion of an annuity or other death benefit plan contributed by decedent's employer.

Teachers Insurance and Annuity Association (TIAA) and College Retirement Equity Fund (CREF) benefits are **not** exempt from taxation. These funds do not fall into the same category as the State Teachers Retirement System and therefore must be included under this schedule. For further information, please refer to E.T. Bulletin 1, revised 3/97.

| Item Number   | Description | Alternate Valuation Date | Alternate Value | Value at Date of Death |
|---|-------------|--------------------------|-----------------|------------------------|
| <b>Calculation of Annuity(s)</b>                              |             |                          |                 |                        |
| 1.  |             |                          | \$              | \$                     |
| 2.  |             |                          |                 |                        |
| 3.  |             |                          |                 |                        |
| 4.  |             |                          |                 |                        |
| 5.  |             |                          |                 |                        |
| 6.  |             |                          |                 |                        |
| <b>Total (also enter on Recapitulation of Assets, page 2)</b> |             |                          |                 |                        |