

Estate of:

Schedule L – Marital Deduction Reconciliation

- 1. Enter the total of Schedule M, Part I (property interests passing outright to the surviving spouse that are NOT subject to a QTIP election) \$ _____
- 2. Enter the total of Schedule M, Part II (property interests passing to the surviving spouse for which a QTIP election was made) \$ _____
- 3. Add lines 1 and 2 and enter total here and on Recapitulation of Deductions, Schedule L, page 2 \$ _____

**Schedule M – Bequests to Surviving Spouse
Part I – Property Interests That Are Not Subject to a QTIP Election**

Complete this schedule indicating the assets passing to the surviving spouse. **(Note: Itemization is not necessary where spouse receives entire estate outright.)**

If provision has not been made by the decedent's will for the debts and expenses of administration, the spouse's interest in the residue could be reduced for these expenses.

Qualified Terminable Interest Property (QTIP) Deduction – If you elect a QTIP deduction under O.R.C. Section 5731.15, you must list on Part II of Schedule M all of the property for which you are making the election.

Item Number	Description of Net Property Interests Passing to the Surviving spouse	Value
1.		
Total from continuation schedule(s)		
Total value of Schedule M, Part I (also enter on Schedule L, line 1)		