

February 7, 2022

Dear Members of the House:

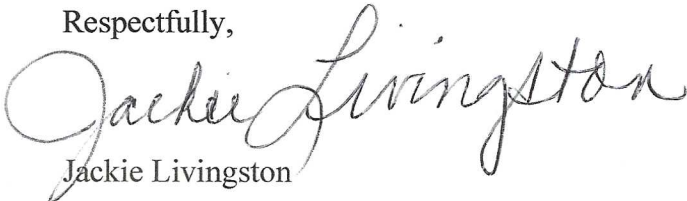
I am asking for your support of Senate Bill 231. It will clarify the documents that are acceptable when claiming a tax refund of a deceased family member in the State of Ohio. When my mother passed away, I discovered there was a need for this process to be updated.

In May of 2020, my mother passed away. My mother had a trust, and I was her trustee. When her taxes were completed by her tax accountant in 2021, Form 1310 was inadvertently filed electronically rather than by mail. As a result, I had to correct this error. When Form 1310 is mailed to the tax department, proof the person claiming the refund is the personal representative of the deceased must be included. I sent a copy of Form 1310, the death certificate, and the trust documents stating I was my mother's trustee to the Ohio Department of Taxation (ODT).

When time passed, I contacted the helpline for the tax department. I was told they had received the documents; however, there was a flag on the account. They explained the trust documents were not acceptable. Instead, I needed a Letter of Affirmation from the court. This would require me to pay for the probate of an empty estate as having a trust precludes the need of going through the process of probate. When I asked if the requirement of the Letter of Affirmation was the law, the representative on the phone answered in the affirmative. At this point, I knew the only way to claim the small refund entitled to my mother was to wait until it went to unclaimed funds. However, I wanted to make sure the law was changed, so in the future others would not face the same problem during such a difficult time.

I ask for your support of Senate Bill 231 to clarify the procedures for issuing a deceased taxpayer's refund.

Respectfully,


Jackie Livingston