



Ohio Revised Code

Section 2113.85 Apportionment of tax definitions.

Effective: January 13, 2012

Legislation: Senate Bill 124 - 129th General Assembly

As used in sections 2113.85 to 2113.90 of the Revised Code:

(A) "Estate" means the gross estate of a decedent who is domiciled in this state, as determined for federal estate tax purposes under Subtitle B of the Internal Revenue Code of 1954, 26 U.S.C. 2001, as amended, for Ohio estate tax purposes under Chapter 5731. of the Revised Code, and for estate tax purposes of any other jurisdiction that imposes a tax on the transfer of property by a decedent who is domiciled in this state.

(B) "Person interested in the estate" means any person who is entitled to receive, or who has received, any property or property interest included in the decedent's estate. A "person interested in the estate" includes, but is not limited to, a personal representative, guardian, or trustee. A "person interested in the estate" does not include a creditor of the decedent or of the decedent's estate.

(C) "Tax" means the federal estate tax determined under Subtitle B of the Internal Revenue Code of 1954, 26 U.S.C. 2001, as amended, an Ohio estate tax determined under Chapter 5731. of the Revised Code, and the estate tax determined by any other jurisdiction that imposes a tax on the transfer of property by a decedent who is domiciled in this state.

(D) "Fiduciary" means an executor, administrator, or other person who, by virtue of representing the decedent's estate, is required to pay the tax.
