



Ohio Revised Code

Section 5731.16 Deductions - funeral and administration expenses, and debts.

Effective: May 31, 1990

Legislation: House Bill 346 - 115th General Assembly

(A) For purposes of the tax levied by section 5731.02 of the Revised Code, the value of the taxable estate shall be determined by deducting from the value of the gross estate amounts for the following:

(1) Funeral expenses;

(2) Administration expenses, excluding the value of any money or property set off and allowed under section 2106.13 of the Revised Code, to the extent that such expenses have been or will be actually paid;

(3) Claims against the estate that are outstanding and unpaid as of the date of decedent's death;

(4) Unpaid mortgages on, or any indebtedness in respect of, property if the value of the decedent's interest in the property, undiminished by the mortgage or indebtedness, is included in the value of the gross estate, as are allowable by the laws of this state.

(B) There shall be deducted in determining the taxable estate amounts representing expenses incurred in administering property not subject to claims which is included in the gross estate, to the same extent such amounts would be allowable as a deduction under division (A) of this section if such property were subject to claims and such amounts are paid before the expiration of the period of limitations provided for in section 5731.38 of the Revised Code.

(C) The deduction allowed by this section in the case of claims against the estate, unpaid mortgages, or any indebtedness, when founded on a promise or agreement, is limited to the extent that they were contracted bona fide and for an adequate and full consideration in money or money's worth, except that in any case in which any such claim is founded on a promise or agreement of the decedent to make a contribution or gift to or for the use of any donee described in section 5731.17 of the Revised Code for the purposes specified in that section, the deduction is not so limited, but is limited to the extent that it would be allowable as a deduction under section 5731.17 of the Revised Code if the



promise or agreement constituted a bequest.

(D) Any income taxes on income received after the death of the decedent, or property taxes not accrued before his death , or any estate, succession, legacy, or inheritance taxes, shall not be deductible under this section.