



Ohio Revised Code

Section 5731.26 Tax commissioner - powers and duties.

Effective: July 1, 1983

Legislation: House Bill 291 - 115th General Assembly

(A) The tax commissioner shall promptly determine the correctness of the return with respect to the includibility of property, the fair market value or, if applicable, the actual qualified use value of the assets included in the gross estate, the allowance of the credit against the tax and deductions, and all other matters necessary to determine the correct amount of the tax. For this purpose, he may issue subpoenas, compel the attendance of witnesses and the production of books and papers, examine the witnesses under oath concerning any relevant matter, and require the submission of affidavits and forms which he may deem necessary to determine the correct amount of the tax.

The tax commissioner may designate an employee or employees of the county auditor or of the probate court of any county, with the consent of the county auditor or of the probate judge of that county, as his agent or agents to assist him in accepting filings of returns in the county, in determining the correctness of the returns filed in the county, and in complying with this chapter. The employee or employees so designated shall have all of the powers granted to the tax commissioner for these purposes.

(B) The tax commissioner shall give notice to the person filing the return of any adjustments which he proposes to make, and, at the request of the person, shall set a time for an administrative conference on the notice in the county or, by agreement of the person filing the return and the tax commissioner, in Columbus. At the conclusion of such conference, or if the conference is waived by the person filing the return, the tax commissioner shall proceed with the final determination of the tax liability as provided in section 5731.27 of the Revised Code.

(C) At or before the time of the administrative conference, the person filing the return and the tax commissioner may agree in writing to have the correctness of the return as to any item determined in accordance with the final determination of such item for federal estate tax purposes. If such agreement is made, the person filing the return shall, within sixty days after the final determination of the federal estate tax liability, furnish to the tax commissioner such information as may be required to determine the tax in accordance with such agreement, and the tax commissioner shall



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make his final determination of tax liability in the same manner as is provided in section 5731.27 of the Revised Code.