



Ohio Revised Code Section 5731.90 Confidentiality.

Effective: January 18, 1994

Legislation: Senate Bill 128 - 120th General Assembly

(A)(1) Except as provided in division (A)(2) of this section, to the extent that any of the following are in the possession of a probate court, the department of taxation, a county auditor or county treasurer, the fiscal officer of a municipal corporation or township, the attorney general, or other authorized person as specified in this chapter, the following and any of their contents are confidential; are not subject to inspection or copying as public records pursuant to section 149.43 of the Revised Code; and may be inspected or copied by members of the general public only after the probate court of the county in which a return was filed pursuant to this chapter or, if none, another appropriate probate court, has issued an order, based on good cause shown, specifically authorizing the inspection or copying:

(a) An estate tax return, generation-skipping tax return, or other tax return filed pursuant to this chapter;

(b) All documents and other records that pertain to the determination of a decedent's taxable estate that is the subject of a return as described in division (A)(1)(a) of this section;

(c) The amount of the estate, generation-skipping, or other taxes paid or payable in connection with a decedent's taxable estate as described in division (A)(1)(b) of this section.

(2) Division (A)(1) of this section does not do any of the following:

(a) Preclude the inspection, copying, and use of an estate, generation-skipping, or other tax return filed pursuant to this chapter, documents and other records as described in division (A)(1)(b) of this section, and the amount of the estate, generation-skipping, or other taxes paid or payable in connection with a decedent's taxable estate as described in that division, by the tax commissioner, county auditors and treasurers, fiscal officers of municipal corporations or townships, probate judges, the attorney general, and other authorized persons as specified in this chapter, in connection with their duties and responsibilities as described in this chapter, including, but not limited to, the



determination and collection of an estate, generation-skipping, or other tax;

(b) Preclude the tax commissioner from furnishing to the internal revenue service, in accordance with federal law and in connection with its official business, a copy of any estate, generation-skipping, or other tax return, any document or other record, or the amount of any estate, generation-skipping, or other tax paid or payable, as described in division (A)(2)(a) of this section;

(c) Apply to the certificates described in division (A)(1)(b) of section 5731.21 of the Revised Code that, pursuant to division (A)(5) of that section, are made public records subject to inspection and copying in accordance with section 149.43 of the Revised Code;

(d) Affect rights of inspection under Chapter 1347. of the Revised Code by persons who are the subject of personal information contained in an estate, generation-skipping, or other tax return, or any document or other record, as described in division (A)(2)(a) of this section.

(B) No person shall do any of the following:

(1) Permit the inspection or copying of an estate tax return, generation-skipping tax return, or other tax return filed pursuant to this chapter, or documents and other records that pertain to the determination of the decedent's taxable estate that is the subject of the return, except as provided in division (A) of this section;

(2) Otherwise divulge information contained in the return or the documents or other records, except as provided in division (A) of this section;

(3) Divulge the amount of the estate, generation-skipping, or other taxes paid or payable in connection with the decedent's taxable estate that is the subject of the return, except as provided in division (A) of this section.