



## Ohio Revised Code

### Section 2113.87 Requesting court to determine apportionment of tax.

Effective: January 13, 2012

Legislation: Senate Bill 124 - 129th General Assembly

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(A) The fiduciary, or any person interested in the estate who objects to the manner of apportionment of a tax, may apply to the court that has jurisdiction of the estate and request the court to determine the apportionment of the tax. If there are no probate proceedings, the probate court of the county in which the decedent was domiciled at death, upon application by the fiduciary or any other person interested in the estate who objects to the manner of apportionment of a tax, shall determine the apportionment of the tax.

(B) The fiduciary may notify any person interested in the estate of the manner of the apportionment of tax determined by the fiduciary. Upon receipt of that notice, a person interested in the estate, within thirty days after the date of receipt of the notice, may indicate the person's objection to the manner of apportionment by application to a probate court as described in division (A) of this section. If the person interested in the estate fails to make the application within the thirty-day period, the person is bound by the manner of apportionment determined by the fiduciary. The notice described in this division shall state the name and address of the probate court with jurisdiction over the apportionment and include the following statement:

"If you fail to file an objection to this proposed apportionment with the probate court within thirty days of the receipt of this notice, you are bound by the proposed apportionment."

(C) If a probate court finds that an assessment of penalties and interest assessed with respect to a tax is due to delay caused by the negligence of the fiduciary, the court may charge the fiduciary with the amount of the assessed penalties and interest. In any suit or judicial proceeding to recover from any person interested in the estate the amount of the tax apportioned to that person, the determination of the probate court is conclusive.

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