



## Ohio Revised Code

### Section 2113.88 Withholding or recovering amount of tax.

Effective: January 13, 2012

Legislation: Senate Bill 124 - 129th General Assembly

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(A) The fiduciary may withhold from any property distributable to any person interested in the estate the amount of tax attributable to the person's interest. If the property in possession of the fiduciary and distributable to any person interested in the estate is insufficient to satisfy the proportionate amount of the tax determined to be due from that person, the fiduciary may recover the deficiency from that person. If the property is not in the possession of the fiduciary, the fiduciary may recover from any person interested in the estate the amount of the tax apportioned to that person in accordance with this section by filing a complaint to recover the tax in the probate court that has jurisdiction of the administration of the estate.

(B) If the property held by the fiduciary is distributed prior to final apportionment of the tax, the distributee shall provide a bond or other security for the apportionment liability in the form and amount prescribed by the fiduciary, with the approval of the probate court that has jurisdiction of the administration of the estate.

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