



## Ohio Revised Code

### Section 5711.06 Listing of transferred investments.

Effective: October 1, 1953

Legislation: House Bill 1 - 100th General Assembly

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A taxpayer who during the calendar year has transferred investments to the trustee of a trust fund shall list the investments transferred as to ownership and taxing district as of the date of such transfer, and as to valuation or income yield as of such first day of January; in listing such income yield, such taxpayers may deduct therefrom such portion of the income yield of the equitable interest in such trust fund as is represented by the income received during such year by such trustee from the investments transferred.

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