



## Ohio Revised Code

### Section 5731.35 Foreign estate tax.

Effective: July 1, 1968

Legislation: Senate Bill 326 - 107th General Assembly

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When a probate court or the tax commissioner determines or claims that a decedent was domiciled in this state at the date of decedent's death, and when the taxing authorities of another state, territory, or possession of the United States, or the District of Columbia, make a like claim on behalf of their state, territory, or possession of the United States, or the District of Columbia, the tax commissioner, with the approval of the probate court having jurisdiction of the estate, may enter into a written agreement or compromise with the taxing authorities of such other state, territory, or possession of the United States, or the District of Columbia, and the executor, administrator, or personal representatives of the estate, that a certain amount may be accepted in full satisfaction of any and all estate and additional taxes imposed under Chapter 5731. of the Revised Code, including any interest or penalties accruing to the date of the signing of the agreement. The agreement shall also fix the amount to be accepted by the taxing authorities of such other state, territory, or possession of the United States, or the District of Columbia, in full satisfaction of their inheritance, succession, and estate taxes. Unless the amount of the tax, so agreed upon, is paid within sixty days after the date of execution of the agreement, interest and penalties, as provided under Chapter 5731. of the Revised Code, shall thereafter accrue upon the amount fixed in the agreement, but the time between fifteen months from the date of decedent's death and the signing of such agreement, shall not be included in computing interest or penalties.

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