

5703-3-07

Returns by fiduciaries on behalf of taxpayer.

Tax returns made by fiduciaries on behalf of taxpayers, dealers in intangibles or financial institutions shall be made in the name of such fiduciaries when such fiduciary relationship exists before tax listing day. Where such fiduciary relationship has been created on or subsequent to tax listing day in any year and the taxpayer, dealer in intangibles or financial institution has made no return for such year, such returns shall be made by the fiduciary in the name of the taxpayer, dealer in intangibles or financial institution for such year.