

5703-3-09

**Returns by fiduciaries on property of nonresidents.**

Tangible personal property of a nonresident subject to tax in Ohio, and intangible property of a nonresident used in and arising out of business in Ohio in any of the cases mentioned in Section 5709.03, Revised Code, whether or not in the possession of any agent, factor, bailee, lessee, consignee, or other similar fiduciary in Ohio, shall, except as hereinafter otherwise specifically or generally required by the Department of Taxation, be returned by such nonresident, in all cases where such nonresident is authorized to engage in or is engaged in business in Ohio or if such nonresident is otherwise required to file a Personal Property Tax return in this State.

All such property hereinbefore mentioned in the foregoing paragraph so owned and so held, and belonging to any nonresident not authorized to engage in and not engaged in business in Ohio and not otherwise required to file a Personal Property Tax return in this State, shall be returned by the fiduciary.

All taxable property of a resident shall in all instances, except as may be otherwise provided by law or by the Department of Taxation, be returned by such resident, although held by a fiduciary of the kind herein enumerated.