



## Ohio Revised Code

### Section 5731.22 Failing to file timely return or underpayment due to fraud.

Effective: July 1, 1983

Legislation: House Bill 291 - 115th General Assembly

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If the executor, administrator, or other person required to file a return fails to file the return required by this chapter on the date prescribed therefor, determined with regard to any extension of time for filing, unless it is shown that such failure is due to reasonable cause and not due to willful neglect, there shall be added to the amount of tax as finally determined a penalty determined by the tax commissioner, in the amount of five per cent of the amount of that tax if the failure is not for more than one month, or, if the failure is for more than one month, in the amount of five per cent of the amount of that tax plus an additional five per cent for each additional month or fraction of a month during which the failure continues, not exceeding twenty-five per cent in the aggregate. If, due to fraud, there is a failure to file the return or an underpayment of tax due under this chapter, there shall be added to the amount of tax as finally determined a penalty determined by the tax commissioner, in an amount not to exceed ten thousand dollars. The penalties imposed by this section shall be collected at the same time and in the same manner as the tax itself.

The penalties shall be charged against the executor, administrator, or other person having custody or control of any property the transfer of which is subject to estate tax, and such executor, administrator, or other person is personally liable for the penalties. Such penalties shall be divided in the same manner prescribed for the division of the tax in sections 5731.50 and 5731.51 of the Revised Code.

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