



Ohio Revised Code

Section 5731.27 Certificate of determination of final estate tax liability.

Effective: October 3, 2023

Legislation: House Bill 33

(A) The tax commissioner shall, after determining that a return indicating that a tax is due is correct as filed, issue a certificate of determination of final estate tax liability showing the amount of such liability, if any, in triplicate, one copy of which shall be sent by regular mail to the person filing the return, one copy of which shall be sent to the county auditor for the county in which the return was filed, and one copy of which shall be sent to the probate court of the county in which the return was filed if there is an administration of or other proceedings in the decedent's estate.

(B) The tax commissioner, after determining that a deficiency or refund of tax or penalty addition to tax, shall issue a certificate of determination stating the adjusted amount of the tax due and the amount of any refund, deficiency, or penalty. Such certificate also shall state whether or not any portion of the tax liability has been reserved for later determination in accordance with division (C) of section 5731.26 of the Revised Code. Such certificate shall be issued in triplicate, one copy of which shall be sent in the manner provided in section 5703.37 of the Revised Code to the person filing the return, or to the person required to file the return if no such return was filed, one copy of which shall be sent to the county auditor for the county in which the return was filed or was required to be filed, and one copy of which shall be sent to the probate court for the county in which the return was filed or required to be filed if there will be an administration of or other proceedings in the decedent's estate. The person required to file the return, or any interested party, shall have sixty days from the date of receipt of such certificate by the person required to file the return within which to file exceptions to such determination as provided in section 5731.30 of the Revised Code.

(C) The county auditor, if no exceptions have been filed within the time specified in division (B) of this section, or if the right to file exceptions has been waived by all interested parties by written waivers filed with the county auditor, shall:

(1) If the certificate of determination is for a refund, draw a warrant for the proper amount of the refund and interest on it, which warrant shall be paid by the county treasurer out of any money in the treasurer's possession to the credit of estate taxes;



(2) If the certificate of determination is for a deficiency or penalty, make a charge based upon such determination, and certify a duplicate of it to the county treasurer, who shall collect, subject to division (A) of section 5731.25 of the Revised Code or any other statute extending the time for payment of an estate tax, the deficiency or penalty so charged.