



Ohio Revised Code

Section 5731.24 Due date for additional tax return and payment.

Effective: July 24, 1986

Legislation: House Bill 139 - 116th General Assembly

If an additional tax prescribed by section 5731.18 of the Revised Code is due, the executor, administrator, or other person required to file the estate tax return, within sixty days after the date of the final determination of the federal estate tax liability, shall file an additional tax return, in the form prescribed by the tax commissioner, in the same manner as is prescribed for the filing of the estate tax return. 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 additional tax shall be paid, without notice or demand by the tax commissioner, with the return, and shall be charged and collected in the same manner as the estate tax, except that no interest shall accrue until sixty days after the date of the final determination of the federal estate tax liability.
