



## Ohio Revised Code

### Section 5731.23 Tax due and payable 9 months after date of death - interest.

Effective: June 30, 2005

Legislation: House Bill 66 - 126th General Assembly

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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 tax levied by section 5731.02 and division (A) of section 5731.19 of the Revised Code shall, without notice or demand by the tax commissioner, be due and payable by the person liable for it, at the expiration of nine months from the date of the decedent's death, to the treasurer of the county. If any amount of tax levied by section 5731.02 or division (A) of section 5731.19 of the Revised Code is not paid on or before nine months from the date of the decedent's death, interest on such amount shall be paid for the period from such date to the date paid, computed at the federal short-term rate determined by the tax commissioner under section 5703.47 of the Revised Code. Interest at the same rate shall be paid on any amount of tax determined to be due by way of deficiency from nine months from the date of the decedent's death to the date of payment thereof. Such interest shall be charged and collected in the same manner as the tax.

Interest computed at the federal short-term rate determined by the tax commissioner under section 5703.47 of the Revised Code shall be allowed and paid upon any overpayment of tax levied by section 5731.02 or division (A) of section 5731.19 of the Revised Code from nine months from the date of the decedent's death or the date of payment of the tax, whichever is later, to the date such overpayment is repaid.

At any time after nine months from the date of the decedent's death, payment of an estimated deficiency may be made and shall be credited against any deficiency of tax finally determined. Interest on any deficiency ultimately determined to be due shall be charged only upon the unpaid portion thereof.

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