



Ohio Revised Code

Section 5727.90 Statute of limitations.

Effective: December 21, 2000

Legislation: Senate Bill 287 - 123rd General Assembly

No assessment of the tax imposed by section 5727.81 or 5727.811 of the Revised Code shall be made by the tax commissioner more than four years after the date on which the return for the period assessed was due or filed, whichever date is later. This section does not bar an assessment when any of the following occur:

- (A) The party assessed failed to file a return as required by section 5727.82 of the Revised Code;
 - (B) The party assessed knowingly filed a false or fraudulent return;
 - (C) The party assessed and the tax commissioner waived in writing the time limitation.
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