



## Ohio Revised Code Section 5731.28 Claims for refund.

Effective: September 30, 2021

Legislation: House Bill 110

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If any debts deductible under section 5731.16 of the Revised Code are proved against the gross estate after the tax levied by section 5731.02 or division (A) of section 5731.19 of the Revised Code has been determined, or if the determination of taxes so made is erroneous due to a mistake of fact or law, a claim for refund of tax may be filed by an executor, administrator, trustee, person in possession of property subject to tax, or any transferee thereof, within three years from the time the return was required to be filed (determined without regard to any extension of time for filing) or before January 1, 2022, whichever is earlier, in the form prescribed by the tax commissioner. The claim for refund shall be filed in the same manner as is prescribed for the filing of a return in section 5731.21 of the Revised Code and the determination of its correctness shall be made in the same manner as is provided for in the case of the return itself.

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