



**Department of  
Taxation**

Estate Tax Unit  
P.O. Box 183050  
Columbus, OH 43218-3050  
1-(800) 977-7711  
tax.ohio.gov

ET 24  
Rev. 4/12

**Application for Extension of Time to File  
Ohio Estate Tax Return (Ohio Revised Code Section 5731.21)**

**For dates of death July 1, 1983 – Dec. 31, 2012**

| Part I – Identification                                                                                                                      |             |                                   | Date Received by<br>Ohio Department of Taxation |
|----------------------------------------------------------------------------------------------------------------------------------------------|-------------|-----------------------------------|-------------------------------------------------|
| Name of preparer _____                                                                                                                       |             |                                   |                                                 |
| Address _____                                                                                                                                |             |                                   |                                                 |
| City, state and ZIP code _____                                                                                                               |             |                                   |                                                 |
| Telephone number of preparer _____                                                                                                           |             |                                   |                                                 |
| Designation, please check one: <input type="checkbox"/> Attorney <input type="checkbox"/> Executor <input type="checkbox"/> Administrator(s) |             |                                   |                                                 |
| Estate of: Decedent's last name                                                                                                              |             | Decedent's first name and initial | Date of death                                   |
| County in Ohio                                                                                                                               | Case number | Decedent's Social Security number | Estate tax return due date                      |

| Part II – Reason(s) to Extend Time to File (Please be specific – extra space on reverse side) |
|-----------------------------------------------------------------------------------------------|
| <br><br><br><br><br><br><br><br><br><br>                                                      |

| Part III – Signature and Verification                                                                                               |               |
|-------------------------------------------------------------------------------------------------------------------------------------|---------------|
| Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made herein are true and correct. |               |
| _____<br>Signature of preparer                                                                                                      | _____<br>Date |

| Part IV – To Be Completed by the Ohio Department of Taxation                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> Approved – Return due date _____                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                  |
| <input type="checkbox"/> Not approved – Reason _____                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                  |
| <input type="checkbox"/> Elections – The following elections will <b>NOT</b> be permitted:<br><input type="checkbox"/> Qualified Terminable Interest Property (QTIP) <input type="checkbox"/> Alternate Valuation Election <input type="checkbox"/> Qualified Farm Use Valuation (CAUV)       |                                                                                                                                                                                                                                                                                  |
| <input type="checkbox"/> Although the extension was not approved, the explanation submitted is sufficient to establish reasonable cause for the late filing of the estate tax return. The penalty for late filing under Ohio Revised Code (R.C.) section 5731.22 <u>will not be assessed.</u> | <input type="checkbox"/> The explanation submitted is not sufficient to establish reasonable cause for the late filing of the estate tax return and abatement of R.C. section 5731.22 penalty. <u>Please submit a more detailed explanation directly to the Estate Tax Unit.</u> |

## General Information

### When Estate Tax Return is Due (R.C. Section 5731.21)

For dates of death on or after Jan. 1, 2000, the tax commissioner has authorized an automatic, six-month extension of time to file the Ohio estate tax return. This permits estates with a date of death on or after Jan. 1, 2000 to have 15 months to file the estate tax return. If additional time is needed beyond the 15 months, the estate representative may apply for an extension of time to file by submitting an estate tax form 24 directly to the Estate Tax Unit before the 15-month due date of the return. An extension, if granted, is for a maximum of six months per request. An extension may be requested by the attorney, executor, administrator or estate representative.

### Estimated Payments (R.C. Section 5731.23)

Extension of time to file does not extend the time to pay. **The estate tax is due nine months from decedent's date of death.** An estimated payment may be made to avoid the accrual of interest after the nine-month period by filing an Estimated Payment Notice (estate tax form 17) with the county auditor. Payment should be made to the county auditor by check drawn to the order of the county treasurer.

### Penalty (R.C. Section 5731.22)

Failure to file the estate tax return by the due date or by the end of the extension period may result in a penalty assessment.

### Where to File Extension Application

**Submit a completed estate tax form 24 to the following address:**

**Ohio Department of Taxation  
Estate Tax Unit  
P.O. Box 183050  
Columbus, OH 43218-3050  
(800) 977-7711**

**or FAX the request to (614) 387-1984**

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**Extra Space for Reason**