Ohio Department of
TAXATION
Estate Tax Division
800 Freeway Drive North
Columbus, OH 43229-5404
1 (800) 977-7711
www.ohio.gov/tax

Estate Tax Form 24
Revised 7/03

Application for Extension of Time to File Ohio Estate Tax Return (O.R.C. Section 5731.21)

Part I – Identification

Date Received by Ohio Department of Taxation

Name of preparer _____

Address _____

City, state and ZIP code _____

Telephone number of preparer _____

Designation, please circle one: Attorney Executor 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)

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.

_____ *Signature of preparer*

_____ *Date*

Part IV – To Be Completed by the Ohio Department of Taxation

☐ Approved – Return due date _____

☐ Not Approved – Reason _____

_____

☐ Elections – The following elections will **NOT** be permitted:

☐ Qualified Terminable Interest Property (QTIP)

☐ Alternate Valuation Election

☐ Qualified Farm Use Valuation (CAUV)

☐ Qualified Family-Owned Business Interest (QFOBI)

☐ 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 O.R.C. Section 5731.22 will not be assessed.

☐ The explanation submitted is not sufficient to establish reasonable cause for the late filing of the estate tax return and abatement of O.R.C. Section 5731.22 penalty. Please submit a more detailed explanation directly to the Estate Tax Division.

General Information

When Estate Tax Return is Due (Section 5731.21)

For dates of death on or after January 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 January 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 Division 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 (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 (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 Division
800 Freeway Drive North
Columbus, OH 43229-5404
(800) 977-7711 or (614) 387-1976

or FAX the request to (614) 387-1984

Extra Space for Reason