

## TO BE RESCINDED

5703-21-04

**Estate tax: extensions of time for payment for undue hardship.**

- (A) An application for an extension of time for payment of estate tax liability for undue hardship, as defined in division (A) of section 5731.25 of the Revised Code, shall be filed on a form prescribed by the tax commissioner. The applicant shall state the amount requested for extension and the length of time of the extension requested, not to exceed one year. The application shall include a detailed explanation of the undue hardship to the estate that would result if the requested extension is denied.
- (B) The personal representative who is required to file the estate tax return for the decedent's estate may file an application for an extension of time to pay. "Personal representative" means the executor, executrix, administrator, or administratrix of the estate. If no executor, executrix, administrator or administratrix is appointed, "personal representative" means any person in actual or constructive possession of any property of the decedent. Any authorized attorney or other agent holding a power of attorney may apply for an extension on behalf of the personal representative. The personal representative or his representative must sign the application form.
- (C) The amount of the tax for which an extension is granted, with any interest or other additions to that amount, shall be paid on or before the expiration of the period of the extension without the necessity of notice or demand from the tax commissioner.
- (D) The granting of an extension under this rule will not relieve the estate from liability for the payment of interest on the amount allowed during the period of extension.
- (E) The application for an extension under this rule shall be filed with the tax commissioner not less than forty-five days prior to the expiration of nine months from the date of the decedent's death. The granting of an extension under this rule will not relieve the personal representative of the duty to file the estate tax return on or before the due date as required by section 5731.21 of the Revised Code.
- (F) In the case of a continuing undue hardship, the personal representative may apply for an additional extension. The application for an additional extension shall be filed in the same manner as the original application and must be filed not less than thirty days before the expiration of the previous extension. The period of each extension shall not exceed one year and the total of all allowed extensions shall not exceed fourteen years.

Effective: 12/7/2023

Five Year Review (FYR) Dates: 9/21/2023

CERTIFIED ELECTRONICALLY

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Certification

11/27/2023

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Date

Promulgated Under: 119  
Statutory Authority: 5703.05  
Rule Amplifies: 5731.25  
Prior Effective Dates: 01/20/1987