

Publications

State and Local Tax Alert: Ohio Tax Compliance: The Tax Commissioner Has Not Extended All Filing Due Dates

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David A. Froling

Anthony L. Ehler

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As of the date of this Alert, here are the tax filing due dates for certain tax filings over the next 30 days.

1. Ohio Employer Withholding Tax: Not extended. Return due in the normal course based on the taxpayer's existing filing status.
2. Ohio Sales/Use Tax: Not extended. Return due on April 23.
3. Ohio Commercial Activity Tax: First quarter return not extended. Return due on May 11. Annual return not extended. Return due on May 11.
4. Ohio Petroleum Activity Tax: First quarter return not extended. Return due on May 11.
5. Ohio Pass-Through Entity Withholding Tax: If the ordinary due date falls between April 15 and June 15, the deadline has been extended to July 15.
6. Ohio Personal Income Tax: 2019 Return extended to July 15.
7. Ohio Personal Income Tax: 2020 First quarter estimated tax payment extended to July 15.
8. Municipal Net Profits Tax: *If the ordinary due date falls between April 15 and June 15, the deadline has been extended to July 15.*

Note: this extension applies only for those taxpayers that have elected to file their return with the Ohio Department of Taxation. If the taxpayer has not elected to do so then the taxpayer should check the applicable city's website to learn whether the city has extended the due date.

9. Ohio Motor Vehicle Fuel Tax: Not Extended. Return due on April 30.
10. Petitions for reassessment and Applications for Refund: The statute of limitations for filing a petition for reassessment set to expire between March 9, 2020 and the end of the Governor's COVID-19 emergency declaration (or July 30, 2020, whichever is earlier) is tolled during this time. That said, Vorys encourages taxpayers to file their petitions and applications within the original sixty-day statutory time frame if possible.

As with all things related to the pandemic, things can change rapidly. For example, yesterday, the Governor announced that his "administration is working on 'a fairly sophisticated plan' for easing the orders that have shuttered businesses, restaurants and schools and ended large gatherings" and that he intends to announce these plans over the next week or so. Undoubtedly these plans will impact tax compliance in some way. The Ohio Department of Taxation's website provides excellent up-to-date information to assist taxpayers with tax compliance. Here is the link to the Department's web page dedicated to COVID 19 <https://www.tax.ohio.gov/Coronavirus.aspx>. We encourage you to visit the website frequently.

For questions regarding tax filing deadlines please contact Dave Froling and Tony Ehler