

**"On Friday, Governor DeWine signed HB 197, a bill that provides instruction and relief in many areas regarding the impacts of the coronavirus. This bill also authorized the State Tax Commissioner to change the due date for filing Ohio income tax returns. Since the individual municipal income tax due date was directly tied to this date, municipalities could not take official action until this was accomplished.**

**Because of an official State of Emergency declaration by the Governor, it is not possible for taxpayers (individual and net profit) to comply with a 4/15 due date.**

**The State Tax Commissioner's press release provided new dates for the payment of first and second quarter tax year 2020 estimated tax payments.**

**TO RECAP:**

- Individual taxpayers will have until 7/15/20 to file and pay their 2019 municipal income tax return.**
- Net profit taxpayers (calendar year) who have opted to file with the State Tax Commissioner will have until 7/15/20 to file and pay their 2019 municipal income tax return with the State.**
- Net profit taxpayers (calendar year) who file directly with the tax administrator of the municipal corporation will have until 7/15/20 to file and pay their 2019 municipal income tax return.**
- First and second quarter estimated tax payments (individuals and calendar year net profit tax filers) will both be due by 7/15/20.**



Department of  
Taxation

(Columbus, OH)

March 27, 2020

### **Ohio Extending Income Tax Filing and Payment Deadline**

Tax Commissioner Jeff McClain today announced that Ohio will be following the federal government and IRS in extending the deadline to file and pay the state income tax.

The new deadline is July 15, an extension of approximately three months from the original deadline of April 15.

Commissioner McClain said the extension is intended to provide some relief to taxpayers and help offset some of the economic impact of the coronavirus and the public safety measures adopted to contain its spread.

As with the IRS extension, Ohio will be waiving penalty on tax due payments made during the extension. Also, thanks to a legislative agreement between Governor Mike DeWine and the General Assembly, there will be no interest charges on payments made during the extension.

The filing extension, and waiver of penalty and interest, will be available to those filing the Ohio individual income tax, the school district income tax, the pass-through entity tax, and to those taxpayers that have opted in to have the commissioner administer the municipal net profit tax through the state's centralized filing system.

Individuals, estates, trusts and certain businesses making quarterly estimated income tax payments, have also been granted additional time to file and pay without penalty or interest. The first and second quarterly payments, normally scheduled for April 15 and June 15 for most taxpayers, have both been extended to July 15.

The Department of Taxation will be issuing more detailed guidelines in the next few days.

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