



Ohio extends income tax filing and estimated payment deadline

March 30, 2020

Ten days after Treasury Secretary Steven Mnuchin first announced that taxpayers would be granted an extension on their tax deadlines, Ohio Tax Commissioner Jeff McClain, announced on March 27, 2020, that the state would be conforming with the federal government in extending the tax filing deadline from April 15 to July 15. This announcement comes on the heels of Governor Mike DeWine signing [H.B. 197](#) into law that afternoon. H.B. 197 enacts a number of emergency measures for Ohioans coping with the fallout from the COVID-19 pandemic.

The authority for Commissioner McClain's announcement can be found in Section 28 of H.B. 197, which provides in pertinent part that during the period of the emergency declared by Executive Order 2020-01D, issued on March 9, 2020, the Tax Commissioner may (1) extend the time within which to file any report required by law, (2) extend the time within which to make any estimated or accelerated payment and (3) extend the date for filing state income tax returns.

As provided in the news bulletin issued by the Ohio Department of Tax, "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."

In addition, the bulletin provides that "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."

Additional information is expected to be issued by the Department of Tax early this week.

Authors

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