

## Archived COVID-19 Frequent Asked Questions

*The following information was applicable to certain due dates and deadlines that occurred in 2020. They are archived here for historical and/or reference purposes ONLY.*

### 1. Are municipal net profit tax due dates extended?

The municipal net profit tax return for taxable year 2019 and associated tax payment due April 15, May 15, or June 15, 2020 are now extended to July 15, 2020. With respect to these filings, no interest will accrue, and no late filing or late payment penalties will apply.

Additionally, any municipal net profit tax declaration of estimated taxes and estimated payments due April 15, May 15, or June 15, 2020 are now extended to July 15, 2020.

No request for extension is required to be filed in order to receive this additional time to file and pay. The usual extension rules apply in order to extend the tax return due date beyond July 15, 2020. For more information on this topic, please see *What if I am unable to file my 2019 municipal net profit tax return by July 15, 2020?*

### 2. Are municipal net profit tax estimated payments extended?

Those taxpayers who have opted for the state-administered municipal net profit tax have been granted additional time to file and pay without penalty or interest. The due date for filing any declaration of estimated taxes and making any estimated payment pursuant to R.C. 718.88 have been extended from April 15, May 15, and June 15 to July 15.

### 3. What if I am unable to file my 2019 municipal net profit tax return by July 15, 2020?

A taxpayer may request a 6-month extension of time to file. The extension will be granted if it is received by the commissioner on or before the due date of the annual return or if the taxpayer has requested an extension for filing the federal income tax return. Please note, this is an extension of time to file and is not an extension of time to pay. The 6-month extension will run from the original due date of the return, not from the extended due date explained above.

### 4. What if I have not opted in for the state-administered municipal net profit tax? Are my deadlines also extended?

The tax commissioner administers the municipal net profit tax only for those taxpayers that have opted in for state administration of the tax. For guidance on filing and payment deadlines for those taxpayers that have not opted in with the state, please contact the municipal corporation's tax administrator. Contact information for the municipal corporations can be found here: [Municipal Income Tax Forms](#).

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**5. Municipal net profit taxpayers had until March 1, 2020 to “opt in” to allow the Tax Commissioner to administer their municipal net profit tax. Has that deadline been extended?**

No. Taxpayers have until the first day of the third month of their taxable year to opt in for that taxable year.

**6. Is Ohio’s tax filing deadline extended?**

Pursuant to R.C. 5747.08(G) and Section 28 of Am. Sub. H.B. 197, the deadline to file Ohio individual income (IT 1040), school district income (SD 100), pass-through entity composite (IT 4708), and fiduciary income (IT 1041) tax returns is extended from April 15, 2020 to July 15, 2020 in conjunction with the IRS deadline for federal income tax returns.

The deadline to file the Ohio pass-through entity withholding return (IT 1140) is extended to July 15, 2020 for any entity whose unextended due date is between April 15, 2020 and June 15, 2020.

As with the IRS extension, Ohio will be waiving interest and penalties on tax due payments made during the extension.

**7. Are Ohio’s estimated payment deadlines extended?**

Individuals, estates, trusts, and pass-through entities with estimated payments due between April 15, 2020 and June 15, 2020 will have until July 15, 2020 to make those estimated payments. This includes the 2020 first and second quarterly estimated payments. Please see FAQ “How should I pay my first and second quarter 2020 estimated income/school district tax payments?” or “How should an entity or trust pay its first and second quarter 2020 estimated pass through entity and fiduciary tax payments?” for more information.

**8. Is there an extension for CAT, Sales and Use, FIT, Excise, or Employer Withholding taxes?**

Ohio has not extended the due dates for general business taxpayers to file tax returns or to remit their tax payments. All return and payment due dates for those taxes remain the same.

**9. Do taxpayers have additional time to file petitions for reassessments?**

Yes. Pursuant to uncodified section 22 of Am. Sub. H.B. 197, 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 that time. The Department encourages taxpayers to make their best efforts to file their petitions for reassessment within the original sixty-day time frame. In addition, to accommodate filings with the tax commissioner during this time.

**10. Does a taxpayer have additional time to file a refund claim?**

Yes. Pursuant to uncodified section 22 of Am. Sub. H.B. 197, the statute of limitations for a refund claim set to expire between March 9, 2020 and the end of the Governor's COVID-19

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emergency declaration (or July 30, 2020, whichever is earlier) is tolled during that time. The Department encourages taxpayers to make their best efforts to file their refund claim within the original required timeframe.

**11. Am I able to cancel my Municipal Net Profit Tax payment made through Modernized eFiling (MeF) that was deferred to April/May/June 15th?**

Yes. Please provide the municipal net profit tax account number, MeF filing confirmation number and/or submission ID, the date of the original payment and filing period to MNPTax@tax.state.oh.us. The date of the payment cannot be changed and a new payment will be required to be submitted electronically.

**12. Am I able to cancel my payment made through the Gateway that was deferred to April/May/June 15th?**

You may cancel your deferred payment through the Gateway up to the deferred date. The deferred payment will be displayed on the Payments tab. The date of the payment cannot be changed and a new payment will be required to be submitted electronically. You may utilize the payment only option on Ohio Taxation's portion of the Gateway when you are prepared to make the payment. If you are unable to cancel your payment online, please call 1-866-OHIO-GOV (1-866-644-6468), option 2, option 3 (all other muni questions) to speak with a Gateway representative.

**13. What if I am unable to cancel my payment using the previous methods or submitted my payment through the Treasurer of State (ACH Credit)?**

You may contact your financial institution to cancel the payment.

**14. What does "tolled" mean? What is the effect of tolling?**

Per guidance issued by the Ohio Supreme Court, tolling serves to effectively freeze time from the date the tolling begins, which is March 9, 2020, until the expiration of the Governor's COVID-19 emergency declaration (or July 30, 2020, whichever is earlier). For example, if a deadline were set to expire on March 19, 2020 (10 days after the effective date of the emergency declaration), the deadline will now expire 10 days after the period of emergency ends (or July 30, 2020, whichever is sooner).

**15. I previously scheduled my return (IT 1041, IT 4708, IT 1140) payment for April 15th using electronic software. Since Ohio has extended the filing and payment due date to July 15th, can I modify my payment date?**

Yes, the Department can cancel your scheduled payment. Ohio extended the filing and payment due date for any IT 1041, IT 4708, or IT 1140 that was originally due between April 15, 2020 and June 15, 2020 to July 15, 2020. To request a payment cancellation, please email [Pass-ThroughEntity@tax.state.oh.us](mailto:Pass-ThroughEntity@tax.state.oh.us) and provide the following information:

- MeF filing confirmation number and/or submission ID
- Date of the original payment
- Filing period

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- Form type (IT 1041, IT 1140, IT 4708)

Once your payment is cancelled, a new payment will be required using one of the following options:

1. Electronic Funds Transfer (EFT) through the Ohio Treasurer of State: Payments may be remitted by EFT via the Ohio Treasurer of State's through their website at [tos.ohio.gov](https://tos.ohio.gov). If you are new to making payments with the Ohio Treasurer of State, please complete the [EFT Agreement Form](#) and allow at least 72 hours for an email response from the Treasurer for authorization to register.

Once authorized, register for EFT payments at [EFT Registration](#) and select the appropriate PTE form tax type (1140, 4708, 1041) from the drop down menu. After selecting a tax type, you will be prompted to enter the Ohio account number or Federal Identification Number (FEIN). Please enter the FEIN in both boxes.

Questions about the EFT payment process should be directed to the Ohio Treasurer of State by calling (877)338-6446.

2. Check or Money Order: Make check or money order payable to "Ohio Treasurer of State." A payment made by check or money order must be submitted with the appropriate Ohio Universal Payment Coupon (UPC) based on the form filed (i.e., IT 1041, IT 1140 or IT 4708). All UPCs can be found on the tax.ohio.gov website at [Forms Search](#) by entering "UPC" in the *Form Title or Number* field. Please mail the payment and UPC to the address on the UPC.

**16. Do taxpayers need to file any additional forms or call the Department to qualify for the July 15, 2020 filing and payment extension for Ohio income taxes?**

No. Taxpayers do not need to file additional forms or call to request this automatic tax filing and payment extension.

**17. I previously scheduled my return (2019 IT 1040 or 2019 SD 100) payment for April 15th using electronic software. Since Ohio has extended the filing and payment due date to July 15th, can I modify my payment date?**

If you previously scheduled a payment for April 15 when electronically filing your 2019 Ohio IT 1040 or 2019 SD 100 through Modernized e-File (MeF) or Online Services, you may cancel this future dated payment if it is in a pending status. In order to cancel a payment in a pending status, you must follow the steps below:

- Log into Online Services with your User ID and Password.
- Under Online Services on the left side of the page, click [View / Make Payments](#).
- Click the [View / Make Payments](#) button.
- Select the number of months from the dropdown, then click the [Go](#) button.

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- Under “View Payments”, click the cancel button to the right of the payment you wish to cancel.

A screen will appear stating "Pending Payment Status Changed" to confirm that the payment has been cancelled and will provide you a confirmation number. Please retain this confirmation number. You will also receive a letter confirming that the payment has been cancelled.

Once your payment is cancelled, a new payment will be required using one of the following options:

- Electronic payments [PayOnline](#)
  - Online Services (follow the steps #1 through #3 as laid out above, then select “Make an electronic payment” option). Note: “Pay now” option (located next to any IT1040/SD100 balance due return) on the dashboard will not allow a future dated payment (payment will be processed the same day).
  - Official Payment (fee will be charged)
- Paper Voucher/mail in paper check [Tax Forms](#)

**18. Is there an extension for taxpayers subject to the municipal income tax on electric light and local exchange telephone companies?**

Yes. The deadline to file the annual report and payment for taxable year 2019 is extended from April 15, 2020 to July 15, 2020 in conjunction with the IRS deadline for federal income tax returns. Additionally, estimated tax payments for the first and second quarter due April 15, 2020 and June 15, 2020, respectively, are both extended to July 15, 2020. No request for extension is required to be filed in order to receive this additional time to file and pay.

The usual extension rules apply in order to extend the tax return due date beyond July 15, 2020. See R.C. 5745.03 for more information.

**19. How should I pay my first and second quarter 2020 estimated income/school district tax payments?**

The Department encourages taxpayers to make estimated payments using the Department’s Online Services. Payments can be made with an electronic check for free. Payments can also be made with a credit or debit card via Official Payments (click here or call 1-800-272-9829; 1-800-750-0750 for persons who use text telephones (TTYs) or adaptive telephone equipment). Official Payments charges a convenience fee equal to 2.5% of your payment or \$1, whichever is greater.

If you make the estimated payments via paper check or money order, make sure you include the appropriate payment voucher (IT 1040ES for individual income tax, SD 100ES for school district income tax). To ensure your payment is applied correctly, please use one voucher with one check. Because the first and second quarter payments are both due on July 15, 2020, you should send a single check or money order in an amount sufficient to

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cover both payments. If you do so, include either of the first or second quarter estimated vouchers, but not both.

Note: If you are filing your 2019 IT 1040 or SD 100 by the July 15, 2020 deadline and paying the balance due with the return(s), a separate check and separate payment voucher (IT 40P for individual income tax, SD 40P for school district income tax) are also required.

**20. How should an entity or trust pay its first and second quarter 2020 estimated pass through entity and fiduciary tax payments?**

The Department encourages entities and fiduciaries to make electronic payments via electronic funds transfer (EFT). Estimated payments may be remitted by EFT via the Ohio Treasurer of State's website [tos.ohio.gov](http://tos.ohio.gov). If no previous payments have been made via EFT with the Ohio Treasurer of State, complete the EFT Agreement Form. Please allow 72 hours for an email response for authorization to register. Once authorized, register for EFT payments at EFT Registration and select the appropriate PTE form type (IT 1140, IT 4708, IT 1041) from the drop down menu. After selecting the proper PTE form type, you will be prompted to enter the Ohio account number or Federal Identification Number (FEIN). Please enter the FEIN in both boxes. Questions about the EFT payment process should be directed to the Ohio Treasurer of State by calling (877)338-6446.

If estimated payments are made via check or money order, make check or money order payable to "Ohio Treasurer of State." An estimated payment made by a check or money order must be submitted with the appropriate Ohio Universal Payment Coupon (UPC) based on the PTE form type (IT 1140ES, IT 4708ES, IT 1041ES) to be filed. All UPCs can be found on the [tax.ohio.gov](http://tax.ohio.gov) website at Forms Search by entering "UPC" in the Form Title. Please mail the estimated payment along with the UPC to the address listed on the bottom of the UPC. To ensure your payment is applied correctly, please use one voucher with one check. Because the first and second quarter estimated payments are both due on July 15, 2020, you should make a single payment in an amount sufficient to cover both quarters' estimated payments. In making this payment, include either of the first or second quarter estimated payment voucher, but not both vouchers.

Additionally, if you are paying the balance due for your 2019 tax return filing, do not combine this 2019 payment with your first and second quarter 2020 estimated payments. A separate payment needs to be made for the balance due utilizing the appropriate UPC (IT 1140P, IT4708P or the IT 1041P).