Income Tax - Information Release


Introduction

This Information Release discusses the "federal combat zone designation" and its impact on Ohio’s state and school district income tax years beginning after Dec. 31, 2000. The guidance applies to all taxpayers (military and civilian) in a federally designated “combat zone.”

Please Note: Title V of the Servicemembers Civil Relief Act may provide servicemembers additional filing and payment extension periods not discussed in this Information Release. Contact your local Legal Service Office or Staff Judge Advocate for additional information.

A list of currently recognized combat zones can be found at: https://www.irs.gov/newsroom/combat-zones
The current version of Servicemembers Civil Relief Act can be found here.

Guidance

Taxpayer Filing and Payment. The due date for making all Ohio and school district income tax payments and filing all Ohio and school district income tax return is extended for 180 days beyond:

- The period of service in the combat zone,
- The time in missing-in-action status, and
- The time in continuous hospitalization outside the U. S. and up to five years of hospitalization within the U. S. resulting from injuries received in the combat zone.

The Commissioner will not impose penalties under R.C. 5747.15 on any returns or payments correctly filed or remitted on or before the extended due dates. However, except as otherwise provided in R.C. 5747.023 and 5747.026, the taxpayer must pay interest with respect to any Ohio and school district income tax liability that remains unpaid after the unextended due date for that tax year. See R.C. 5747.08(G). The Department of Taxation will not pay interest on any refund issued within ninety days of the date the taxpayer files a return. See R.C. 5747.01(C)(1).

* An information release does not create legal obligations by its own force. Only an administrative rule can “confer the force of law on a requirement.” See Progressive Plastics, Inc. v. Testa, 133 Ohio St.3d 490, 2012-Ohio-4759.
**Examinations/Audits and Collections.** The Commissioner will suspend, until sixty days prior to the last day of the four-year statute of limitations period for each tax year, examinations/audits and pre-assessment collection actions for unpaid Ohio income and school district income tax on all military personnel and civilian support personnel serving in a combat zone.

If you receive a notice for an examination/audit of your return, or you receive a billing/assessment notice, and the above extensions apply to you, you should reply with:

- The notice, with "Combat Zone" written on the face of notice, and
- The name of your representative, along with the representative's address and phone number, either printed on the notice or enclosed as an attachment.

In the situation where the statute of limitations about to expire, the Department will issue an assessment. The Department will make every effort to contact the taxpayer's designated representative prior to issuing the assessment and explain (i) that Ohio law requires we assess and (ii) that we will urge the Ohio attorney general to suspend collection efforts. We will also explain that the sixty day period for a taxpayer to petition the assessment cannot be suspended.

**Please note:** This guidance only applies to taxpayers located in a combat zone. If a spouse of a taxpayer in a combat zone files separately, then the examination/audit and collection activity of that spouse will continue provided that spouse is not also in a combat zone.

**Questions?**

Taxpayers may visit [www.tax.ohio.gov](http://www.tax.ohio.gov). Questions may be submitted by clicking on the “Contact” link found at the top right of the page and then choosing the “Email Us” option. Taxpayers with additional questions regarding this subject may contact Individual Income Taxpayer Services at 1-800-282-1780.