

OHIO TAX CONFORMITY- ELECTIONS

Ohio law requires the General Assembly to pass legislation, when federal law is changed, to adopt, or conform to, those changes for Ohio tax purposes. As of March 30, 2018, Ohio is in conformity for tax years 2017 and prior. For the most recent conformity announcement, see the following link:

[Applies to taxable year 2017 \(PDF\)](#)

Ohio's conformity statute is found in R.C. 5701.11. Division (A) of R.C. 5701.11 states that any reference in the tax chapters of the Ohio Revised Code to the "Internal Revenue Code" means the Internal Revenue Code (IRC) as it exists on the effective date of the statute (currently March 30, 2018).

Division (B)(1) of R.C. 5701.11 allows a taxpayer to **irrevocably elect** either 1) the version of the Internal Revenue Code adopted by Ohio as of the end of the taxpayer's taxable year or 2) the version of the Internal Revenue Code as it existed after Ohio conformity under R.C. 5701.11(A). This election exists to allow taxpayers to take advantage of relevant tax deductions/ credits that become part of Ohio law after the close of the taxpayer's tax year, while also avoiding retroactive tax increases.

Please note: A person must elect one version of the Internal Revenue Code or the other; the person cannot selectively incorporate some provisions from each version of the IRC. The Department will **presume** an election to conform with the most current version of the IRC (as of the March 30, 2018 effective date), and thus **no statement** is necessary or required to elect conformity. To elect the prior version of the IRC, a person should submit the following statement, preferably attached to the affected return:

Pursuant to R.C. 5701.11(B)(1), [person's name] hereby irrevocably elects to use the version of the Internal Revenue Code as it existed on [effective date]."

When completing this statement, the "person's name" is the individual or entity's name and the "effective date" is the previous effective date for R.C. 5701.11. For example, if the taxpayer did not wish to conform for tax year 2017, it would select "March 30, 2017" as the effective date.

Any person that intended to elect the Internal Revenue Code as it existed on March 30, 2017, who filed a return prior to the date of this guidance, or cannot attach the statement to their forthcoming electronically filed return, should submit the above statement as soon as possible to:

Ohio Department of Taxation
Personal & School District Income Tax Division
P.O. Box 182847 Columbus, OH 43218-2847

In addition to including the statement previously described, please list your full name, entity name and FEIN (if applicable), current mailing address, and contact phone number.

To see this message on our website, or to obtain information on Ohio conformity for other taxable years, please go to <https://www.tax.ohio.gov/other/Update.aspx>.

Questions. If you have additional questions or require more information, please visit www.tax.ohio.gov, click on the "Contact" link found at the top right of the page and then choose the "Email Us" option. Taxpayers with additional questions regarding this subject can also contact Individual Income Taxpayer Services at 1-800-282-1780, or at 1-800-750-0750 for the hearing impaired.