



Ohio Revised Code

Section 5711.04 Time for making returns.

Effective: September 29, 2000

Legislation: House Bill 612 - 123rd General Assembly

(A) Except as otherwise provided in division (B) of the section, returns shall be made, annually, between the fifteenth day of February and the thirtieth day of April. Upon verified application of any taxpayer, and for good cause shown, the county auditor may extend the time within which such taxpayer may make a return to the fifteenth day of June. If the county auditor fails to allow, in whole, a timely application of the taxpayer for an extension of time for filing a return, the taxpayer, upon payment on or before the thirtieth day of April of an amount equal to one-half of the taxpayer's tax for the next preceding year, shall make a return on or before the fifteenth day of June.

(B) When a taxpayer first engages in business in this state after the first day of January in any year, the taxpayer shall make a return within ninety days of commencing such business. Upon verified application of the taxpayer, and for good cause shown, the county auditor may extend the time within which the taxpayer may make the return for a further specified period not exceeding forty-five days.

(C) The county auditor shall certify any extension of time acquired by the taxpayer to the tax commissioner, and the commissioner shall have the same power as to a taxpayer who is required to make return to the commissioner.
