



Ohio Revised Code

Section 5745.03 Filing annual report and remitting tax due - extensions.

Effective: September 30, 2025

Legislation: House Bill 96

(A) For each taxable year, each taxpayer shall file an annual report with the tax commissioner not later than the fifteenth day of the fourth month after the end of the taxpayer's taxable year, and shall remit with that report the amount of tax due as shown on the report less the amount paid for the year under section 5745.04 of the Revised Code. The taxpayer shall remit any amount due with the report electronically in a manner prescribed by the commissioner. The commissioner shall credit ninety-eight and one-half per cent of such remittances to the municipal income tax fund, which is hereby created in the state treasury, and credit the remainder to the municipal income tax administrative fund, which is hereby created in the state treasury.

(B) Any taxpayer that has been granted an extension for filing a federal income tax return shall automatically receive an extension for filing the return required under this section, and the commissioner shall extend the last day for filing the return required under this section to the fifteenth day of the eleventh month after the last day of the taxable year to which the return relates. The granting of an extension under this section does not extend the last day for paying taxes without penalty pursuant to this chapter unless the commissioner extends the payment date.

(C) A taxpayer that has not requested or received an extension for filing the taxpayer's federal income tax return may request that the commissioner grant the taxpayer a seven-month extension of the date for filing the taxpayer's tax return. If the commissioner receives the request on or before the date the tax return is due, the commissioner shall grant the taxpayer's extension request.

(D) The annual report shall include statements of the following facts as of the last day of the taxpayer's taxable year:

- (1) The name of the taxpayer;
- (2) The date on which the taxpayer's taxable year begins and ends;



- (3) The taxpayer's federal taxable income during the taxpayer's taxable year;
- (4) Any other information the tax commissioner requires for the proper administration of this chapter.
- (E) The tax commissioner may require any reports required under this chapter to be filed in an electronic format.
- (F) A municipal corporation may not require a taxpayer required to file a report under this section to file a report of the taxpayer's income, but a municipal corporation may require a taxpayer to report to the municipal corporation the value of the taxpayer's real and tangible personal property situated in the municipal corporation, compensation paid by the taxpayer to its employees in the municipal corporation, and sales made in the municipal corporation by the taxpayer, to the extent necessary for the municipal corporation to compute the taxpayer's municipal property, payroll, and sales factors for the municipal corporation.
- (G) On or before the thirty-first day of January each year, each municipal corporation imposing a tax on income shall certify to the tax commissioner the rate of the tax in effect on the first day of January of that year. If any municipal corporation fails to certify its income tax rate as required by this division, the commissioner shall notify the director of budget and management, who, upon receiving such notification, shall withhold from each payment made to the municipal corporation under section 5745.05 of the Revised Code fifty per cent of the amount of the payment otherwise due the municipal corporation under that section as computed on the basis of the tax rate most recently certified until the municipal corporation certifies the tax rate in effect on the first day of January of that year.

The tax rate used to determine the tax payable to a municipal corporation under this section for a taxpayer's taxable year shall be the tax rate in effect in a municipal corporation on the first day of January in that taxable year. If a taxpayer's taxable year is for a period less than twelve months that does not include the first day of January, the tax rate used to determine the tax payable to a municipal corporation under this section for the taxpayer's taxable year shall be the tax rate in effect in a municipal corporation on the first day of January in the preceding taxable year.