



Ohio Revised Code

Section 5747.026 Extensions for filing and payment by members called to active duty.

Effective: June 2, 2005

Legislation: House Bill 2 - 126th General Assembly

(A) For taxable years beginning on or after January 1, 2002, each member of the national guard and each member of a reserve component of the armed forces of the United States called to active duty pursuant to an executive order issued by the president of the United States or an act of the congress of the United States may apply to the tax commissioner for both an extension for filing of the return and an extension of time for payment of taxes required under this chapter and under Chapter 5748. of the Revised Code during the period of the member's duty service and for sixty days thereafter. The application shall be filed on or before the sixtieth day after the member's duty terminates. An applicant shall provide such evidence as the tax commissioner considers necessary to demonstrate eligibility for the extension.

(B)(1) If the tax commissioner ascertains that an applicant is qualified for an extension under this section, the tax commissioner shall enter into a contract with the applicant for the payment of the tax in installments that begin on the sixty-first day after the applicant's active duty terminates. Except as provided in division (B)(3) of this section, the tax commissioner may prescribe such contract terms as the tax commissioner considers appropriate. If the amount owed is two thousand four hundred dollars or less, the contract shall be for not longer than twelve months. If the amount owed is more than two thousand four hundred dollars, the contract shall be for not longer than twenty-four months.

(2) If the tax commissioner ascertains that an applicant is qualified for an extension under this section, the applicant shall neither be required to file any return, report, or other tax document nor be required to pay any tax otherwise due under this chapter and Chapter 5748. of the Revised Code before the sixty-first day after the applicant's active duty terminates.

(3) Taxes paid pursuant to a contract entered into under division (B)(1) of this section are not delinquent. The tax commissioner shall not require any payments of penalties, interest penalties, or interest in connection with those taxes for the extension period.



(C)(1) Nothing in this division denies to any person described in this division the application of divisions (A) and (B) of this section.

(2)(a) A qualifying taxpayer who is eligible for an extension under the Internal Revenue Code shall receive both an extension of time in which to file any return, report, or other tax document described in this chapter and an extension of time in which to make any payment of taxes required under this chapter and Chapter 5748. of the Revised Code. The length of any extension granted under division (C)(2)(a) of this section shall be equal to the length of the corresponding extension that the taxpayer receives under the Internal Revenue Code. As used in this section, "qualifying taxpayer" means a member of the national guard, or a member of the reserve component of the armed forces of the United States, who is called to active duty pursuant to either an executive order issued by the president of the United States or an act of the congress of the United States.

(b) Taxes whose payment is extended in accordance with division (C)(2)(a) of this section are not delinquent during the extension period. The tax commissioner shall not require any payment of penalties, interest penalties, or interest in connection with those taxes for the extension period. The tax commissioner shall not include any period of extension granted under division (C)(2)(a) of this section in calculating the penalty, interest penalty, or interest due on any unpaid tax.

(D) For each taxable year to which division (A), (B), or (C) of this section applies to a taxpayer, the provisions of divisions (B)(2) and (3) or (C) of this section, as applicable, apply to the spouse of that taxpayer if the filing status of the spouse and the taxpayer is married filing jointly for that year.

(E) The tax commissioner may adopt rules necessary to administer this section, including rules establishing the following:

- (1) Forms and procedures by which applicants may apply for extensions;
- (2) Criteria for eligibility;
- (3) A schedule for repayment of deferred taxes.