



Ohio Revised Code

Section 718.051 Filings by business or profession; estimated return; extension.

Effective: April 9, 2025

Legislation: House Bill 238 - 135th General Assembly

(A) Any taxpayer subject to municipal income taxation with respect to the taxpayer's net profit from a business or profession may file any municipal income tax return, estimated municipal income tax return, or extension for filing a municipal income tax return, and may make payment of amounts shown to be due on such returns, by using the Ohio business gateway.

(B) Any employer, agent of an employer, or other payer may report the amount of municipal income tax withheld from qualifying wages, and may make remittance of such amounts, by using the Ohio business gateway.

(C) Nothing in this section affects the due dates for filing employer withholding tax returns.

(D) No municipal corporation shall be required to pay any fee or charge for the operation or maintenance of the Ohio business gateway.

(E) The use of the Ohio business gateway by municipal corporations, taxpayers, or other persons pursuant to this section does not affect the legal rights of municipalities or taxpayers as otherwise permitted by law. This state shall not be a party to the administration of municipal income taxes or to an appeal of a municipal income tax matter, except as otherwise specifically provided by law.

(F) The tax commissioner shall adopt rules establishing:

(1) The format of documents to be used by taxpayers to file returns and make payments through the Ohio business gateway; and

(2) The information taxpayers must submit when filing municipal income tax returns through the Ohio business gateway.

The commissioner shall not adopt rules under this division that conflict with the requirements of



section 718.05 of the Revised Code.

(G) Nothing in this section shall be construed as limiting or removing the authority of any municipal corporation to administer, audit, and enforce the provisions of its municipal income tax.
