

5703-7-05

Income tax; extensions; penalties and interest.

(A)

- (1) Any term used in this rule has the same definition as in section 5747.01, ~~or~~ 5733.40, or 5747.38 of the Revised Code, or if undefined in those sections, when used in a comparable context in Chapter 5747. of the Revised Code.
- (2) The term "unextended due date" means the date prescribed for filing an annual return under Chapter 5747. of the Revised Code , without any extension.

(B)

- (1)
 - (a) For any taxable year, a taxpayer that receives an extension for filing the taxpayer's federal income tax return shall automatically receive an extension for filing the taxpayer's corresponding Ohio tax return under this chapter to the same due date, provided that the federal extension due date is beyond the unextended due date for the corresponding Ohio return.
 - (b) For any taxable year, a qualifying entity that receives an extension for filing the ~~taxpayer's~~qualifying entity's federal income tax return shall automatically receive an extension for filing the ~~taxpayer's~~qualifying entity's corresponding Ohio tax return under this chapter to the same due date, provided that the federal extension due date is beyond the unextended due date for the corresponding Ohio return.
 - (c) For any taxable year, an electing pass-through entity that receives an extension for filing the electing pass-through entity's federal income tax return will automatically receive an extension for filing the electing pass-through entity's corresponding Ohio tax return under this chapter to the same due date, provided that the federal extension due date is beyond the unextended due date for the corresponding Ohio return.
- (2) If a taxpayer, ~~or~~ qualifying entity, or electing pass-through entity is eligible for the extension under paragraph (B)(1) of this rule, such extension shall apply to any annual return, required to be filed under section 5747.08 or 5747.42 of the Revised Code, due for the taxable year.

(C)

- (1) An extension of time to file under paragraph (B)(1) or (B)(2) of this rule does not extend the due date for payment of any tax due or for the purposes of imposing

interest on any tax due, unless the tax commissioner expressly extends the due date for payment of tax.

(2) Nothing in this rule shall abate any penalty or interest imposed for failure to pay taxes in a timely manner if, after the filing of the taxpayer's, ~~or~~ qualifying entity's, or electing pass-through entity's return, it is determined that the taxpayer, ~~or~~ qualifying entity, or electing pass-through entity owes taxes in addition to those shown due on the originally filed return.

(D) Nothing in this rule precludes or modifies the applicability of section 5747.026 of the Revised Code.

Effective: 11/24/2022
Five Year Review (FYR) Dates: 9/8/2022 and 11/24/2027

CERTIFIED ELECTRONICALLY

Certification

11/14/2022

Date

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