

## **191.05 RETURN AND PAYMENT OF TAX.**

(a) Each taxpayer who engages in business, or whose compensation is subject to the tax imposed by this Chapter shall, whether or not a tax be due thereon, make and file a return no later than the fifteenth day of the fourth month following the end of the taxpayer's taxable year with the Commissioner of Taxation on a form or forms furnished by the Commissioner or on a generic form as prescribed by Section 718.05 of Ohio Revised Code setting forth:

(1) The aggregate amount of compensation earned by the taxpayer, and/or gross income from such business less allowable expenses incurred in the acquisition of such gross income earned during the taxable year and subject to the tax;

(2) The amount of the tax imposed by this Chapter on such compensation and net profits; and

(3) Such other pertinent statements, information returns, or other information as the Commissioner of Taxation may require, including, when required by the Commissioner of Taxation, a statement that the figures used in the return are the figures used in the taxpayer's federal income tax return for that taxable year, adjusted to set forth only such income as is taxable under the provisions of this Chapter.

For taxable years beginning on or after January 1, 2005, the City income tax return of a business the net profits of which are subject to tax under this Chapter may be filed by using the Ohio business gateway, as described in Ohio Revised Code Section 718.051.

(b) The Commissioner of Taxation may extend the time for filing

the annual City income tax return upon the request of the taxpayer for a period of not to exceed six months, or three months beyond any extension requested of or granted by the Internal Revenue Service for the filing of the taxpayer's federal income tax return for the same taxable year, provided the taxpayer files a copy of such request for extension of time to file the federal income tax return, accompanied by payment of the amount of City income tax owed by the taxpayer, by the date the City income tax return is due, without regard to any extension. For taxable years beginning on or after January 1, 2004, the extended due date of the City income tax return shall be the last day of the month following the month to which the due date of the taxpayer's federal income tax return for the same taxable year has been extended. For taxable years beginning on or after January 1, 2005, a taxpayer who receives an extension for filing the federal income tax return will receive an extension for filing the City income tax return for the same taxable year by complying with Ohio Revised Code Section 718.051(B), but such taxpayer must pay any City income tax owed by the unextended due date for filing the City income tax return. No penalty or interest shall be assessed in those cases in which the return is filed and the final tax paid within the period as extended.

(c) The taxpayer making the City income tax return shall, at the time of the filing thereof, pay to the Tax Commissioner the amount of taxes shown as due thereon. However, where any portion of the tax so due shall have been deducted at the source pursuant to the provisions of Section 191.06, or where any portion of such tax has been paid by the taxpayer pursuant to the provisions of Sections 191.05 and 191.07, credit for the amount so paid shall be deducted from the amount shown to be due and only the balance, if any, shall be due and payable at the time of filing the return.

Subject to the limitation on the period for assessment of City income tax and claims for refund thereof prescribed by Ohio

Revised Code Section 718.12, within three months from the final determination of any federal tax liability affecting the taxpayer's City income tax liability for the same taxable year(s), such taxpayer shall make and file an amended City income tax return for such year(s) showing income subject to City income tax based upon such final determination of federal tax liability and pay any additional tax shown due thereon or make claim for refund of any overpayment.

(1) The claiming of credit on a City income tax return or declaration for amounts paid to any other municipality under the provisions of Section 191.07 shall constitute an assignment and transfer to the City of all right, title and interest of the taxpayer claiming such credit in and to any claim for refund of such amounts so paid to such other municipality. In the event the taxpayer does not remit any such refund to the City in an amount equal to the credit claimed by reason of tax payments made to another municipality and subject to reciprocity, then the taxpayer shall be treated as having a deficiency in City income tax for the taxable year for which such credit was claimed. The amount of this deficiency shall equal the difference between the credit claimed for taxes paid to the other municipality and the amount of the refund of such taxes that the taxpayer remitted to the City.

(2) Assignment of any claim for refund to which a resident may be entitled from any other municipality shall be tentatively accepted as payment of that portion of City income tax represented by such assignment. However, if satisfactory evidence is offered that the taxpayer is entitled to the claim covered by the assignment, such taxpayer shall not be deprived of credit therefor because of fault or neglect on the part of either municipality.

(d) All taxpayers who owe income tax to the City must file the return required by Section 191.05(a) regardless of whether their entire tax obligation has been withheld and paid by their respective employers or by a pass-through entity.

(e) A taxpayer who has overpaid the amount of tax to which the City is entitled under the provisions of this Chapter may have such overpayment applied against any subsequent liability hereunder or, at the taxpayer's election indicated on the return, such overpayment, or part thereof, shall be refunded, provided that no additional taxes or refunds of less than one dollar (\$1.00) shall be collected or refunded.

(Ord. 03-46. Passed 8-4-03.)