St. Bernard Tax Department

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Application for Automatic Extension of Time to File Income Tax Return

Name:_____ **Signature:**_____

Address:_____ **Title:**_____

_____ **Date:** _____

Federal ID#: _____ **(or) Social Security #:** _____

I request an automatic extension of time until_____, _____**to file the income tax return for calendar year** _____.

Declaration of Estimate for tax year_____.**1st Quarter payment $**_____.

Approved By:

_____
St. Bernard Tax Administrator

Date-Stamped Copy: To receive an acknowledgement of the filing of your extension request, enclose a stamped, self-addressed envelope & a duplicate copy of this extension request.

§182.094 EXTENSION OF TIME TO FILE.

(A) Any taxpayer that has duly requested an automatic six-month extension for filing the taxpayer's federal income tax return shall automatically receive an extension for the filing of a municipal income tax return. The extended due date of the municipal income tax return shall be the fifteenth day of the tenth month after the last day of the taxable year to which the return relates.

(B) Any taxpayer that qualifies for an automatic federal extension for a period other than six-months for filing the taxpayer's federal income tax return shall automatically receive an extension for the filing of a municipal income tax return. The extended due date of the municipal income tax return shall be the same as that of the extended federal income tax return.

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

(D) An extension of time to file under this chapter is not an extension of the time to pay any tax due unless the Tax Administrator grants an extension of that date.

(E) If the State Tax Commissioner extends for all taxpayers the date for filing state income tax returns under division (G) of section 5747.08 of the Ohio Revised Code, a taxpayer shall automatically receive an extension for the filing of a municipal income tax return. The extended due date of the municipal income tax return shall be the same as the extended due date of the state income tax return.

(F) The extended due date of the municipal income tax return for a taxpayer that is not an individual shall be the fifteenth day of the eleventh month after the last day of the taxable year to which the return relates.

(G) If a taxpayer receives an extension for the filing of a municipal income tax return under division (A) or (F) of this section, the tax administrator shall not make any inquiry or send any notice to the taxpayer with regard to the return on or before the date the taxpayer files the return or on or before the extended due date to file the return, whichever occurs first.

(1) If a tax administrator violates division (G) of this section, the municipal corporation shall reimburse the taxpayer for any reasonable costs incurred to respond to such inquiry or notice, up to one hundred fifty dollars. Division (G) of this section does not apply to an extension received under this section if the tax administrator has actual knowledge that the taxpayer failed to file for a federal extension as required to receive the extension under this section or failed to file for an extension under division (C) of this section. (Ord. 52-2015. Passed 12-10-15; Ord. 38-2023. Passed 11-29-23.)

(Source: ORC 718.05)