



**Am. H.B. 224**  
127th General Assembly  
(As Passed by the House)

**Reps. Schindel and J. McGregor, Evans, Setzer, Garrison, Huffman, Seitz, Adams, Fessler, Otterman, Zehringer, Miller, Jones, Bulp, Widener, Stebelton, Webster, Wagoner, Gibbs, Bolon, Chandler, Goyal, Latta, Patton, Bacon, Batchelder, Blessing, Coley, Collier, Combs, Core, DeBose, Domenick, Dyer, Flowers, J. Hagan, Harwood, Healy, Heard, Hughes, R. McGregor, Oelslager, Peterson, Schneider, Wolpert, Yates**

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**BILL SUMMARY**

- Prohibits municipal corporations from requiring individuals to file the municipal income tax annual return earlier than the federal income tax filing date if the individual does not have taxable profit from a business or profession.
- Allows return preparers to use facsimile signatures on returns.
- Permits taxpayers to authorize return preparers to communicate directly with municipal income tax administrators.

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**CONTENT AND OPERATION**

**Municipal income tax return date**

(R.C. 718.05(A) and (B))

Current law specifies that the due date for filing annual municipal income tax returns must be no date other than the 15th day of the fourth month following the end of a taxpayer's taxable year (e.g., April 15 in the case of a taxpayer whose taxable year coincides with the calendar year).

The bill establishes a new return filing rule for individuals who are subject to a municipal corporation's tax on wages and compensation, but who do not have taxable net profits from a business or profession. Under the new rule, a municipal corporation may not require such an individual to file the annual income tax return before the individual's federal income tax return filing date. The bill does not

prohibit a municipal corporation from establishing a deadline later than the federal income tax return filing date.

**Tax return preparer's signature**

(R.C. 718.05(C)(2))

The bill specifies that if a municipal corporation requires return preparers to sign an income tax return, report, or other document, the municipal corporation must accept the preparer's facsimile signature in lieu of the preparer's manual signature.

**Communications regarding taxpayer's return**

(R.C. 718.05(C)(3))

Current law generally prohibits a municipal corporation from disclosing taxpayer information. (R.C. 718.13.) This prohibition apparently extends to communications with a person that prepares a taxpayer's return.

The bill provides a means for a taxpayer to authorize communication between a return preparer and a municipal income tax administrator. The bill requires annual municipal income tax returns to include a box the taxpayer may check to authorize the return preparer to communicate with the administrator about matters pertaining to the return. By checking the box, the taxpayer authorizes the tax administrator to contact the preparer, and authorizes the preparer only to provide the administrator with information that is missing from the return, to contact the administrator for information about the processing of the return or the status of the taxpayer's refund or payments, and to respond to notices about mathematical errors, offsets, or return preparation that the taxpayer has received from the administrator and has shown to the return preparer. The return or the instructions accompanying the return must inform the taxpayer of the authority the taxpayer is conferring by checking the box.

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**HISTORY**

| ACTION                    | DATE     |
|---------------------------|----------|
| Introduced                | 05-17-07 |
| Reported, H. Ways & Means | 06-21-07 |
| Passed House (95-2)       | 10-03-07 |

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