

Ohio

Category	Details	Resources and Useful Links
<p>Tax Deadlines</p>	<p>*Federal: July 15, 2020</p> <p>*State: On March 27, Governor DeWine signed House Bill 197 into law, which extended the deadline to July 15, 2020.</p> <p>Ohio will be waiving penalty on tax due payments made during the extension.</p> <p>The filing extension, and waiver of penalty and interest, will be available for: individual income tax, school district income tax, pass-through entity tax, and for those taxpayers who have opted in to have the commissioner administer the municipal net profit tax through the state’s centralized filing system.</p> <p>Individuals, estates, trusts and certain businesses making quarterly estimated income tax repayments, have also been granted additional time to file and pay without penalty or interest. The first and second quarterly payments, normally scheduled for April 15 and June 15 for most taxpayers, have both been extended to July 15.</p> <p>*Many cities and municipalities have also extended the due date of their income tax returns, please contact your HBK advisor to learn how this impacts you.</p>	<p>www.irs.gov</p> <p>www.tax.ohio.gov</p> <p>https://www.tax.ohio.gov/Coronavirus.aspx</p>

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	<p>*The Ohio Department of Taxation will accept electronic signatures on certain documents during the pandemic emergency, including:</p> <ul style="list-style-type: none"> • Refund claims for any tax type; • Petitions for Reassessment; • TBOR-1s; • Settlement Agreements; • Waivers (Statute of Limitation Extensions) • Consents to Accept Electronic Delivery; and • Voluntary Disclosure Agreements. <p>Documents will be accepted with scanned or photographed signatures in .tif, .jpg, .jpeg, or .pdf formats, or as digital signatures with encryption using the same formats. Taxpayers are required to include a statement in the cover letter or email that states “The attached [income of document] includes [name of taxpayer]’s valid signature and the taxpayer intends to transmit the attached document to the Department of Taxation.”</p> <p>*The Ohio Department of Taxation is urging taxpayers who are due a refund to file their state, local, or municipality taxes as soon as possible.</p>	

COVID-19 Key Facts and Resources

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Economic Relief	<p>*Bars and restaurants can return unopened, high proof liquor products (obtained within the past 30 days) to the agency where the product was purchased through the Ohio Department of Commerce liquor buyback option. The option is also available for temporary (F2) permit holders who had events scheduled between March 12 and April 6, 2020.</p> <p>*The Ohio Bureau of Workers' Compensation (BWC) has announced its program to support the state's businesses in light of COVID-19 disruptions. The agency has pushed back the due date for March, April, and May workers' compensation insurance premium installment payments until June 1, 2020. The delay applies for both public and private employees. Policies will not lapse nor incur penalties for non-payment during this period. In addition, the BWC has announced a dividend repayment to Ohio employers totaling \$1.6 billion. Checks are expected to be issued in late April 2020.</p> <p>*Governor DeWine issued an order requesting that landlords of small business commercial tenants suspend rent programs and abstain from evictions for 90 days for those tenants who have been affected by COVID-19. Lenders to commercial and real estate owners are also requested to forbear mortgage payments for 90 days for borrowers affected by COVID-19.</p>	<p>https://coronavirus.ohio.gov/wps/portal/gov/covid-19/home/resources-for-economic-support</p> <p>BWC: https://www.bwc.ohio.gov/downloads/bankpdf/COVI-10-BWCFAQs.PDF</p> <p>Landlord Order: https://content.govdelivery.com/attachments/OHOOD/2020/04/01/file_attachments/1416970/Signed%20Executive%20Order%20-%20Commercial%20Evictions%20and%20Foreclosures.pdf</p>

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	Ohio has released a website dedicated to providing support resources, such as those for economic relief, to the state’s small businesses.	businesshelp.ohio.gov
Employment	<p>*Unemployment is available to eligible individuals who are requested by a medical professional, local health authority, or employer to be isolated or quarantined as a consequence of COVID-19, even if they are not actually diagnosed with the virus. In addition, otherwise eligible employees who lose work due to lack of production will be eligible.</p> <p>*Waiting periods for legible Ohioans have been waived.</p> <p>*Ohio will be mutualizing charges resulting from coronavirus related business shutdowns for contributory employers.</p> <p>*Penalties for late reporting and payments during Ohio’s emergency declaration period have been waived.</p> <p>*Employers have been asked to provide the mass layoff sheet (link to right) to all employees laid off due to COVID-19.</p> <p>*Ohio offers the SharedWork program, which allows employers to reduce hours worked for certain employees, instead of laying off those workers. To be eligible, employers must have at least two affected employees, be current on all unemployment obligations, and agree to the program requirements. Hours reduced must be</p>	<p>http://jfs.ohio.gov/ouio/CoronavirusAndEmployers.stm</p> <p>Mass Layoff Sheet: http://www.odjfs.state.oh.us/forms/num/JFS00671/pdf/</p> <p>SharedWork Ohio: http://jfs.ohio.gov/ouio/SharedWorkOhio/</p>

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	<p>at least 10% but no more than 50% of the normal weekly hours. Workers receive their pay for hours worked and can collect unemployment for the hours that were reduced.</p> <p>*Ohioans unemployed due to COVID-19 who did not qualify for regular unemployment benefits may now apply for Pandemic Unemployment Assistance. This program is available for individuals who are not eligible for regular unemployment benefits, including self-employed workers and 1099 tax filers.</p> <p>Eligible Ohioans may receive benefits that are similar to traditional unemployment benefits. Benefits will be retroactive to a date as early as February 2, 2020. In addition, individuals are eligible for an additional \$600 per week from March 29 through July 25, 2020. The program provides up to 39 weeks of benefits, but not past December 26, 2020.</p> <p>Applicants will need the following information:</p> <ul style="list-style-type: none"> • Social security number, date of birth and driver’s license or state ID number • Name, address, telephone number, and valid email address • Name, address, telephone number and dates of employment for 2019 • Reason for unemployment • Dependent information (Spouse or Children), including social security number and date of birth • Banking information for direct deposit 	<p>More information: https://unemploymenthelp.ohio.gov/expandedeligibility/</p> <p>To apply: https://cares.unemployment.ohio.gov/</p>

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	<p>Self-employed individuals will also need an acceptable proof of employment, such as W-2 forms, recent pay stubs, tax returns, or bank records showing a payroll direct deposit.</p>	
<p>City / Municipality Information</p>	<p>City links listed for Youngstown/Warren Regional Chamber, Columbus, OH, Akron, OH, Canton, OH, Toledo, OH, Cincinnati, OH, Dayton, OH</p>	<p>Youngstown/Warren: http://www.regionalchamber.com/covid-19-resources Columbus: www.columbus.gov/covid19resources/ Akron: https://www.akronohio.gov/cms/site/e5cc2d6891a12eed/index.html Canton: https://www.cantonohio.gov/covid-19 Toledo: https://www.toledo.com/news/2020/03/25/daily-dose/toledo-ohio-coronavirus-covid-19-resource-list/ Cincinnati: https://www.cincinnati-oh.gov/covid19/ Dayton: https://www.daytonohio.gov/875/COVID-19-Resources</p>
<p>Official Contact Information</p>	<p>State of Ohio resource</p>	<p>www.coronavirus.ohio.gov</p>

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The information provided above is meant to be used as a guide for taxpayers to understand the current status of tax extensions, resources, and loans that may help individuals and businesses during the current pandemic. We are providing this information in an effort to promote clarity during an incredibly stressful time. As always, HBK is here to help and we would welcome the opportunity to discuss the impact of this information on your particular situation.