

Ohio Tax Amnesty

Instructions for Ohio Tax Amnesty Application for Sales Tax, Use Tax, Streamlined Sales/Use Tax, Employer Withholding Tax, and School District Employer Withholding Tax

To qualify for Ohio Tax Amnesty, all paper tax returns and payment must be submitted with the completed application.

If you are not a registered taxpayer, you will need to complete a paper registration form before submitting the Amnesty application. [Click here to see how to register your business.](#)

To-Do Checklist:

- ___ Complete and sign [Ohio Tax Amnesty Application](#);
- ___ Complete and sign tax return(s);
- ___ Include any supporting documentation, if applicable;
- ___ Include payment of total amount due from application;

You may file the below tax types on one application. You will need to complete a return for each period and tax type you are filing for Amnesty.

Required electronic filers will be permitted to file paper returns with the Amnesty application; all other returns are still required to be filed electronically .

Streamlined sales/use tax filers will need to complete the application and file and pay the returns electronically .

For tax forms, click on the links below (if a form is not available, please contact us at 1-800-304-3211 and we will provide you with the necessary form):

[Sales/Sellers Use Tax
Employer Withholding
Employer Withholding School District](#)

Full payment must be made by paper check, money order or cashier's check made payable to Ohio Treasurer of State. **No electronic or credit card payments will be permitted.**

Failure to remit full payment and tax return(s) with the application may result in the application being denied.

Mail the completed Ohio Tax Amnesty Application, return(s) and full payment of the amount due to:

Ohio Department of Taxation
Ohio Tax Amnesty – Business Taxes
P.O. Box 183050
Columbus, Ohio 43218-3050

Upon receipt of the application, you will receive a notification letter approving or denying Amnesty within 30 days.

Completing the [Ohio Tax Amnesty Application](#)

Part I – Identification

Federal Identification No. (FEIN) or Social Security No. (SSN) – Enter the FEIN or SSN here; this is the number that was used when the business was registered.

New Registration – Check this box if you are registering as a new taxpayer. If you have not registered the business, you must do so in order to be assigned an account number.

Streamlined Registration – Check this box if you are filing for Streamlined Sales Tax Amnesty.

Legal Business Name – Indicate the legal name that was registered with the business.

DBA/Trade Name – Indicate the DBA/trade name of the business, if the business was registered with a DBA.

Contact Person – Indicate the name of the person we may contact if there are any questions regarding the Amnesty application.

Address – Indicate the mailing address.

E-mail Address/Phone Numbers – Indicate your e-mail address and phone numbers.

Description of Business Activity in Ohio – Give a brief description of the type of business the company is operating.

Start Date of Activity – Indicate the date the business began operating.

How Did You Hear About the Program – Select from the drop down how you heard about Amnesty.

Part II – Tax Type(s) and Amount(s) Due

You will need to complete each tax return in its entirety to determine the tax liability before completing this section.

Tax Type – You may file for multiple tax types on one application. Select from the drop-down list the tax type for each period you are filing for Amnesty.

Account Number – Indicate the account number for the tax type you are filing for Amnesty. The account number was assigned when you registered the business.

Period Begin/Period End Date – Indicate the period begin date and period end date for the period you are filing for Amnesty.

Non-Registered Taxpayers

- **Sales/Sellers Use Tax** – If you have not previously registered, you will be required to file monthly returns.
- **Employer Withholding/School District Employer Withholding** – If you have not previously registered, you will be required to file quarterly returns

Registered Taxpayers

- **Sales/Sellers Use Tax** – Enter the filing period for the filing method that was assigned to the business. If you are a monthly filer, you will be required to file monthly returns. If you are a semi-annual filer, you will be required to file semi-annually (i.e., monthly: 01/01/2015-01/31/2015 or semi-annually: 01/01/2015-06/30/2015).
- **Employer Withholding/Employer Withholding School District** – If filing an IT 501 or SD 101, enter the begin and end date of the filing period (i.e., monthly: 01/01/2015-01/31/2015 or quarterly: 01/01/2015-03/31/2015). If filing an IT 941 or SD 141, enter the year-end of the year you are filing the IT 941 or SD 141 (i.e., if filing a 2015 return, indicate 12/31/2015-12/31/2015)

Overpayment/Refund – If the return results in an overpayment/refund, remit the return with the application and any overpayment/refund will be processed separately.

You will not be permitted to use any overpayments or refunds to pay another year’s/period’s liability. Credit carryforwards will not be permitted. If the return results in an overpayment, the refund will be issued to you if the refund is deemed in statute.

Tax Due From Return – Enter the amount of tax due on this line.

Interest Due – To calculate the interest owed, use the [Interest Calculator](#). Per the Amnesty rules, the interest charged is one-half the prescribed interest rate. Enter this amount in the interest due field as shown from the interest calculator .

If calculating interest for sales/sellers use tax prior to January 2005 or partial weekly employer withholding filers, or if you do not have access to the Internet, use the formula below to calculate the interest due for each tax year.

Example: Sales tax return for the period of 01/01/2015-01/31/2015 filed on 02/01/2018 with a tax due of \$60.00 (return was due on 02/23/2015).

Tax due x interest rate x (number of days late ÷ 365.25) = interest

$\$60.00 \times .015 \times (311 \text{ days} \div 365.25 \text{ days}) = \0.77 (year 2015)
 $\$60.00 \times .015 \times (366 \text{ days} \div 365.25 \text{ days}) = \0.90 (year 2016)
 $\$60.00 \times .02 \times (365 \text{ days} \div 365.25 \text{ days}) = \1.19 (year 2017)
 $\$60.00 \times .02 \times (32 \text{ days} \div 365.25 \text{ days}) = \0.11 (year 2018)
 Total interest = \$2.97

The table below reflects one-half of the interest rate by year

2018 – 2%	2010 – 2%	2002 – 3.5%	1994 – 3.5%
2017 – 2%	2009 – 2.5%	2001 – 4.5%	1993 – 3.5%
2016 – 1.5%	2008 – 4%	2000 – 4%	1992 – 5%
2015 – 1.5%	2007 – 4%	1999 – 4%	1991 – 5.5%
2014 – 1.5%	2006 – 3%	1998 – 4.5%	1990 – 5.5%
2013 – 1.5%	2005 – 2.5%	1997 – 4.5%	1989 – 5.5%
2012 – 1.5%	2004 – 2%	1996 – 4.5%	1988 – 5%
2011 – 2%	2003 – 3%	1995 – 4.5%	1987 – 3%

Period Total – The tax due from the return plus interest. Do not carry any overpayment/refund amounts to this column. Refunds will be handled separately.

Total Amount Due – This is the total of all periods. If you need additional rows, please print the application then reset the form and complete page 2 of the application for any additional rows and attach to the application. You will need to total the total amounts due field from each page and submit payment for the total of all pages.

Signature/Date – Sign and date the application.

Payment Method – Full payment must be made by paper check, money order and cashier’s check made payable to the Ohio Treasurer of State. **No electronic or credit card payments will be permitted.**

If filing multiple Amnesty applications, you will need to send in a separate check for each application.