



## BLUESTONE

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### Ohio Department of Taxation Offers 2 Tax Amnesty Programs

It was just announced that the state of Ohio will be offering 2 tax amnesty opportunities for business and individuals owing tax liabilities to come clean and get on the right side of the law.

First, under the **General Tax Amnesty Program**, taxpayers having unreported or underreported taxes in the following categories as of May 1, 2011, may qualify for amnesty:

- Individual Income
- Commercial Activity Tax (CAT)
- Employer Withholding
- Corporation Franchise
- Pass-Through Entity
- Estate
- Motor Fuel
- Individual School District Income
- School District Employer Withholding
- Gross Receipts of a Natural Gas Company or a combined Electric and Gas Company
- Dealers in Intangibles
- Cigarette or Other Tobacco Products

Qualifying taxpayers are eligible for **reduced** interest charges and **no** penalty charges. No matter how old the tax obligation is, this new program gives taxpayers the opportunity to start over with a clean slate. To apply for the General Tax Amnesty program, the following documents need to be submitted: (1) a completed and signed Tax Amnesty application; (2) completed and signed tax return(s); and (3) full payment for the total amount due from the application. This opportunity will end on June 15, 2012.

Second, the Department of Taxation is offering, through May 1, 2013, a **Consumer Use Tax Amnesty Program**. **No** interest or penalties will be charged for eligible unpaid taxes. To be eligible, a taxpayer must be unregistered (i.e., not registered with the Ohio Business Gateway) and meet the following criteria:

- The amount of tax due under amnesty must exceed \$500;
- \$500 minimum monthly payment; and
- At least one corporate officer, LLC member, or general partner must agree to the terms of service, but that person is not required to accept personal liability for the entire debt.

For more information about these programs, call the **Bluestone Law Group** at 614-220-5900.

**[Click to visit the Ohio Department of Taxation's Tax Amnesty Web Site](#)**

**Please note:**

This newsletter contains general, condensed summaries of actual legal matters, statutes and opinions for information purposes. It is not meant to be and should not be construed as legal advice. Readers with particular needs on specific issues should retain the services of competent counsel. For more information, please visit our website at [www.bluestonelawgroup.com](http://www.bluestonelawgroup.com) or contact Charles L. Bluestone at 614-220-5900 or [chuck@bluestonelawgroup.com](mailto:chuck@bluestonelawgroup.com).