Instructions for extension of time to file LEXINGTON INCOME TAX

Subject: FEDERAL EXTENSIONS

CAUTION: An extension of time to file does **NOT** give you an extension of time to pay. To avoid a late filing penalty assessment, the following conditions will apply:

- The IRS extension paper request must be received or postmarked by the due date of the return.
- On the Net Profits Tax Returns electronic request, the taxpayer must notify the tax department of the Federal extension through the Ohio Business Gateway (OBG).
- The extension will be granted to the extent provided for under current State law. **CAUTION:** An extension of time to file does **NOT** give you an extension of time to pay. If no estimated tax payment has been made, a tentative payment on the tax due must accompany the extension request by using Lexington Form EX-P. The payment should be based on the previous year's tax liability or 90% of the tax due.
- The second extension is treated in the same manner as the first extension.
- Failure to comply with the provisions set forth in the filing of the extension and payment of tax due will result in a late filing penalty assessment.

NOTE: You will owe interest and possible penalties on any amount of the filing tax year which you do not pay by the 15th day of the fourth month following the end of the taxpayer's taxable year --- even if you qualify for and elect to take a Federal extension of time to file.

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LEXINGTON FORM EX-P **INCOME TAX PAYMENT VOUCHER** **TAX YEAR** _____

_____
First Name Initial Last Name

_____
First Name Initial Last Name

_____
Address

_____
City, State, Zip Code

EIN / SS # _____

SPOUSE SS # _____

Estimated Tax Due _____

Less Prior Estimated Paid and/or Any Overpayment Credit _____

Tentative Net Tax DUE _____

Payment With Form EX-P $ _____

Extension is hereby requested for the following reason:

_____

Questions or correspondence on this extension should be directed to **( ) taxpayer; ( ) tax practitioner.**

_____
Signature Date

_____
(Title, if an officer of the corporation)

If request is not signed by the taxpayer, enter your address and name of firm, if any, below:

_____

_____

FOR OFFICE USE ONLY

Date IRS Received: _____

IRS Extension Date: _____

☐ **APPROVED**

☐ **DENIED**

DATE: _____

Return this voucher with check or money order made payable to:
VILLAGE OF LEXINGTON, DIVISION OF TAXATION and mail to:
VILLAGE OF LEXINGTON, DIVISION OF TAXATION,
44 WEST MAIN STREET, LEXINGTON, OH 44904
419-884-0765 ext 5 or visit our Website at: www.lexingtonohio.us