

**New Notice of Intent Filing Requirement Dates**  
**The Latest Possible Due Date of the Franchise Tax Report**  
**For the Taxpayer's Taxable Year that Includes September 30, 2005**  
**ORC Section 5733.33(E) and ORC Section 122.173(E)**

- If the taxpayer's taxable year ending in 2005 ended **before** September 30, 2005, then the franchise tax report that will include September 30, 2005 is the **2007** report
  - Assuming a valid Ohio franchise tax extension, the latest possible due date of the 2007 franchise tax report for taxpayers having a fiscal year ending between January 31, 2006 and July 31, 2006, is May 31, 2007. The deadline for filing the Notice of Intent for companies with this fiscal year is **May 31, 2007.**
  - Assuming a valid federal and Ohio extensions, the latest possible due date of the 2007 franchise tax report for taxpayers having an August 31, 2006 fiscal year end is June 15, 2007. The deadline for filing the Notice of Intent for companies with this fiscal year is **June 15, 2007.**
  
- If the taxpayer's taxable year ending in 2005 ended on **or after September 30, 2005**, then the franchise tax report that will include September 30, 2005 is the **2006** report.
  - Assuming valid Ohio and federal extensions, the latest possible due date of the 2006 franchise tax report for taxpayers having a September 30, 2005 fiscal year end is July 15, 2006. The deadline for filing the Notice of Intent for companies with this fiscal year is **July 15, 2006.**
  - Assuming valid Ohio and federal extensions, the latest possible due date of the 2006 franchise tax report for taxpayers having an October 31, 2005 fiscal year end is August 15, 2006. The deadline for filing the Notice of Intent for companies with this fiscal year is **August 15, 2006.**
  - Assuming valid Ohio and federal extensions, the latest possible due date of the 2006 franchise tax report for taxpayers having a November 30, 2005 fiscal year end is September 15, 2006. The deadline for filing the Notice of Intent for companies with this fiscal year is **September 15, 2006.**
  - Assuming valid Ohio and federal extensions, the latest possible due date of the 2006 franchise tax report for taxpayers having a December 31, 2005 calendar year end is October 15, 2006. The deadline for filing the Notice of Intent for companies with this fiscal year is **October 15, 2006.**