

OHIO AUDITOR OF STATE
KEITH FABER



Notification

Date: May 8, 2020

To: GAAP December 31, 2019 Hinkle System Filers, IPA Firms

Re: Information Regarding Extension for December 31, 2019 Hinkle System
GAAP Basis Filing

The purpose of this communication is to provide additional information regarding the 30-day Hinkle System filing extension provided via our March 23, 2020 communication.

As communicated earlier, entities filing on the Generally Accepted Accounting Principles (GAAP) basis do not need to take any action to obtain the 30-day extension because the extension will automatically be reflected as the due date within the Hinkle System. However, the extension will not be applied until your entity begins your December 31, 2019 Hinkle System filing and selects the GAAP filing type. (Note: If your entity files on a different basis of accounting, the 30-day extension will not be applied.)

Because the 30-day extension will not be applied until your entity begins your Hinkle System filing, our automated Hinkle System email system will provide reminder and late notices based on the statutory due date of May 29, 2020 if your entity has not started your December 31, 2019 Hinkle System filing. To ensure the email notifications sent to your entity are based on the extended due date, please access your entity's December 31, 2019 Hinkle System filing

link via either the link provided in previous Hinkle System communications or via your entity's Auditor of State [eServices](#) account and select the basis of accounting (filing type) for your entity. The basis of accounting will be saved in the Hinkle System even if your entity is not ready to complete your Hinkle System filing.

If your entity chooses not to select your financial statement basis of accounting at this time, the 30-day extension will still be reflected when you do begin your Hinkle System filing.

If you have any questions, please contact our office at HinkleSystem@ohioauditor.gov.

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