



## Ohio Revised Code

### Section 5747.082 Use of electronic filing by tax preparers.

Effective: [March 27, 2020](#)

Legislation: [House Bill 197 - 133rd General Assembly](#)

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(A) As used in this section:

(1) "Electronic technology" means electronic technology acceptable to the tax commissioner under division (B) of this section.

(2) "Original tax return" means any report, return, or other tax document required to be filed under this chapter for the purpose of reporting the taxes due under, and withholdings required by, this chapter. "Original tax return" does not include an amended return or any declaration or form required by or filed in connection with section 5747.09 of the Revised Code.

(3) "Related member" has the same meaning as in section 5733.042 of the Revised Code.

(4) "Tax return preparer" means any person that operates a business that prepares, or directly or indirectly employs another person to prepare, for a taxpayer an original tax return in exchange for compensation or remuneration from the taxpayer or the taxpayer's related member. With respect to the preparation of a return or application for refund under this chapter, "tax return preparer" does not include an individual who performs only one or more of the following activities:

(a) Furnishes typing, reproducing, or other mechanical assistance;

(b) Prepares an application for refund or a return on behalf of an employer by whom the individual is regularly and continuously employed, or on behalf of an officer or employee of that employer;

(c) Prepares as a fiduciary an application for refund or a return;

(d) Prepares an application for refund or a return for a taxpayer in response to a notice of deficiency issued to the taxpayer or the taxpayer's related member, or in response to a waiver of restriction after the commencement of an audit of the taxpayer or the taxpayer's related member.



(B) Divisions (C) and (D) of this section apply to the filing of original tax returns that are due in a calendar year only if the tax commissioner, by the last day of the calendar year immediately preceding the calendar year in which such returns are due, has published on the department of taxation's official internet web site at least one method of electronic technology acceptable to the commissioner for filing such returns.

(C) A tax return preparer that prepares more than eleven original tax returns during any calendar year shall use electronic technology to file with the tax commissioner all original tax returns prepared by the tax return preparer. This division does not apply to a tax return preparer in any calendar year if, during the previous calendar year, the tax return preparer prepared not more than ten original tax returns.

(D) If a tax return preparer required by this section to submit original tax returns by electronic technology files an original tax return by some means other than by electronic technology, the tax commissioner shall impose a penalty of fifty dollars for each return in excess of eleven in any calendar year that is not filed by electronic technology. Upon good cause shown by the tax return preparer, the tax commissioner may waive all or any portion of the penalty or may refund all or any portion of the penalty the tax return preparer has paid.