



Ohio Administrative Code

Rule 5703-1-15 Electronic software providers; approval and suspension.

Effective: [October 27, 2023](#)

(A) As used in this rule:

(1) "IRS" means the internal revenue service.

(2) "IRS Publication 1345" or "IRS Publication 4163" means the version as of the most recent effective date of section 5701.11 of the Revised Code.

(3) "Authorized IRS e-file provider" has the same meaning as when that term is used in:

(a) IRS publication 1345 for individual tax returns, and

(b) IRS publication 4163 for entity tax returns.

(4) "Ohio electronic filing program" means the Ohio equivalent of the IRS e-file or modernized e-file programs outlined in:

(a) IRS publication 1345 for individual tax returns, and

(b) IRS publication 4163 for entity tax returns.

(5) "Applicant" means any person who is an authorized IRS e-file provider and who files an application with the tax commissioner to become an authorized provider for an Ohio electronic filing program.

(B)

(1) Pursuant to the authority in, and in fulfillment of the duties established under, sections 718.851, 5703.05, 5703.054, 5703.059 and 5747.082 of the Revised Code, the commissioner will annually



publish the following for becoming an authorized provider for the Ohio electronic filing programs:

- (a) An application;
 - (b) Approval guidelines, including the items listed in paragraph (C) of this rule;
 - (c) Ohio electronic filing program software tests; and
 - (d) Submission and approval deadlines for those items listed in paragraph (B)(2) of this rule.
- (2) The commissioner may approve any applicant as an authorized provider for the Ohio electronic filing program if the applicant timely and substantially:
- (a) Submits the completed application in adherence with the published approval guidelines;
 - (b) Provides evidence of approval as a registered vendor or accepted participant with the IRS; and
 - (c) Passes all Ohio electronic filing program software tests.
- (C) After the commissioner approves an applicant as an authorized provider for the Ohio electronic filing program, the commissioner may rescind or suspend the provider's access to the Ohio electronic filing program for poor business practices, which include, but are not limited to, the following:
- (1) The provider made a material misrepresentation during the application process.
 - (2) The provider fails to maintain compliance with this rule, or the published approval guidelines and software tests.
 - (3) The provider fails to timely and accurately:
 - (a) Transmit client and personal returns, or



- (b) Pay client or personal tax liabilities.

- (4) The provider is suspended or disbarred from practice before the IRS.

- (5) The provider violates advertising standards, including those promulgated by the IRS.

- (6) The provider violates any provision in Title LVII of the Revised Code relating to tax preparers.

- (7) The provider demonstrates unethical practices in return preparation.

- (8) The provider is convicted of any criminal offense, under either federal or Ohio law, that either:
 - (a) Relates to the preparation of taxes, or

 - (b) Involves an element of dishonesty, fraud, deceit, theft, misrepresentation, or breach of trust.