



Ohio Administrative Code

Rule 5703-13-07 "International Fuel Tax Agreement" taxpayers must file and pay electronically.

Effective: January 9, 2021

(A) Except as provided in paragraph (B) of this rule, each taxpayer required to file an "International Fuel Tax Agreement" (IFTA) tax return shall file such return and remit payment of the tax liability as follows:

(1) The returns shall be filed electronically by using the Ohio business gateway or by any other electronic filing system established by the department of taxation.

(2) All payments shall be made electronically by using the Ohio business gateway, in the manner prescribed by rules adopted by the treasurer of state under section 113.061 of the Revised Code or through another electronic payment system established by the department of taxation.

(1) Any person may request an exemption from the electronic filing and payment requirements of paragraph (A) of this rule. Such request must be made in writing on the form prescribed by the commissioner. The commissioner shall publish the form on the department of taxations web site.

(2) Upon review and receipt of a request under paragraph (B)(1) of this rule, the commissioner will notify the person in writing of the decision. If granted, the exemption from the electronic filing and payment requirements of paragraph (A) of this rule shall apply:

(a) Until the date, or for the duration, specified in the notice granting the exemption,

(b) If no date or duration is specified in the notice, until revoked in writing by the commissioner.

(3) A denial or revocation by the commissioner under paragraph (B)(2) of this rule is not a final determination of the commissioner and is not subject to further appeal.

(C) Nothing in this rule affects any persons obligation to file all returns and pay all amounts due in a timely manner in accordance with Chapter 5728. of the Revised Code and the IFTA "Articles of



Agreement."

(D) "Ohio business gateway" has the same meaning as the term is referenced in section 5703.059 of the Revised Code.