



Ohio Administrative Code

Rule 5703-9-13 Sales and use tax; reporting periods.

Effective: [May 5, 2022](#)

(A) Vendor's and seller's tax returns:

(1) Vendors licensed under section 5739.17 of the Revised Code and sellers licensed under section 5741.17 of the Revised Code are required to file returns and remit the tax due each month unless the tax commissioner authorizes filing at less frequent intervals as provided in paragraph (A)(2) of this rule.

(2) Vendors and sellers that do not hold a permit to sell alcoholic beverages may be authorized to file returns and remit tax due on a semiannual basis if their average monthly tax liability collections are less than two hundred dollars.

(3) Notwithstanding paragraph (A)(2) of this rule, the commissioner may require any vendor or seller that fails to timely file returns and remit tax due to file returns and remit tax on a monthly basis.

(B) Direct permit holders:

(1) Holders of direct pay permits issued pursuant to section 5739.031 of the Revised Code are required to file returns and remit tax due each month unless the commissioner authorizes filing at less frequent intervals as provided in paragraph (B)(2) of this rule.

(2) Holders of direct pay permits may be authorized to file returns and remit tax due on a quarterly basis if their average monthly tax liability is less than five thousand dollars.

(C) Consumers use tax returns:

(1) Business consumers:

(a) Business consumers that file returns pursuant to section 5741.12 of the Revised Code are required



to file returns and remit tax due each month unless the commissioner authorizes filing at less frequent intervals as provided in paragraph (C)(1)(b) of this rule.

(b) Business consumers may be authorized to file returns and remit tax due on a quarterly basis if their average monthly tax liability is less than five thousand dollars.

(2) Individual consumers:

(a) Individuals that do not file consumers use tax returns under paragraph (C)(2)(c) of this rule and whose use tax liability in the current calendar year is anticipated to be not more than one thousand dollars may file and remit the tax due in any year either on their income tax return under Chapter 5747. of the Revised Code for that year by the due date of that return or on the prescribed voluntary payment form for the calendar year. An individual that files an income tax return is subject to the statute of limitations with regards to assessments or refunds found in Chapters 5739. and 5741. of the Revised Code for amounts reported on that return related to use tax liability.

(b) Individuals that report and remit tax under paragraph (C)(2)(a) of this rule that make either an extraordinary individual purchase on which the tax exceeds seven hundred fifty dollars or a purchase of a motor vehicle, titled watercraft or titled outboard motor, on which tax is neither collected by a vendor nor, in the case of a motor vehicle, titled watercraft or titled outboard motor, paid by the consumer to the clerk of courts, must separately report and remit tax on that purchase using the prescribed voluntary payment form for the calendar quarter in which the purchase was made. Any such extraordinary purchase shall not be considered in calculating the tax liability for the current calendar year under paragraph (C)(2)(a) of this rule.

(c) Individuals whose annual tax liability is greater than one thousand dollars or any other individuals that the commissioner requires to obtain a consumers use tax account shall file returns in the same manner as business consumers under paragraph (C)(1) of this rule.

(D)

(1) As used in this rule, returns filed on a semiannual basis will be for the reporting periods January through June and July through December. Returns filed on a quarterly basis will be for the reporting



periods January through March, April through June, July through September and October through December.

(2) Except as otherwise provided in this rule, any sales tax, sellers use tax, or consumers use tax return must be filed on or before the twenty-third day of the month following the end of the reporting period.

(3) The commissioner shall establish a filing interval for each newly registered vendor, seller, direct pay holder or consumers use tax account holder within a reasonable amount of time after setting up the account and shall inform the vendor, seller, direct pay holder or consumer of that filing interval. Except as provided in paragraph (B)(2) or (C)(2) of this rule, unless the taxpayer is notified by the commissioner of an alternate filing period the filing period shall be monthly.

(E) Partial returns may be required for any taxpayer reporting on a semiannual or quarterly basis as a result of a tax rate change that becomes effective during a reporting period. The partial returns are necessary to separate the two tax rates in effect during the reporting period.

(F) For purposes of computing any applicable penalty, interest, and additional charges, unreported sales or use tax that was not but should have been reported pursuant to paragraphs (A) to (C) of this rule shall be considered due on the filing date of the tax return for such unreported tax as determined using the filing basis authorized under those paragraphs.

(G) Notwithstanding the provisions of paragraph (A) of this rule, the returns must be filed and tax due remitted on a monthly basis for any vendor or seller that elects to employ a certified service provider, as defined in division (C) of section 5740.01 of the Revised Code, or that uses a certified automated system, as defined in division (B) of section 5740.01 of the Revised Code, or that files a simplified electronic return as defined in the "Streamlined Sales and Use Tax Agreement," as identified in rule 5703-9-54 of the Administrative Code.

(H) Any holder of an active vendors license, sellers use tax account, direct pay account or consumers use tax account shall file returns according to the filing schedule established under this rule for every filing period, regardless of whether there is tax liability for that period.



(I) The commissioner shall calculate the "average monthly tax liability," as that term is used in paragraphs (A)(2), (B)(2), and (C)(1) of this rule, using the liability of the vendor, seller, direct pay holder or consumers use tax account holder for the prior twelve month period.

(J)

(1) The commissioner may require any vendor, seller, direct pay holder or consumer to use a different filing period than required by paragraph (A), (B), or (C) of this rule if the commissioner finds that it would result in improved compliance or increased administrative efficiency.

(2) Any vendor, seller, direct pay holder or consumer may file a request with the commissioner to change their reporting period. The commissioner may agree to the request if the commissioner finds the alternate filing period would improve compliance or increase administrative efficiency.

(3) Whenever the commissioner changes a filing period for a vendor, seller, consumer or direct pay holder, the commissioner shall determine the date on which the change in filing period takes effect.

(K) Except as provided in paragraph (B)(2) of this rule, nothing in this rule shall be construed to have any impact on whether a vendor, seller, direct pay holder or consumer is required to make remittances by electronic funds transfer or to make accelerated payments of tax liability.