



Ohio Administrative Code

Rule 5703-9-45 Sales; alleged exempt sales; submission of additional evidence.

Effective: January 7, 2024

(A) A vendor who files a petition for reassessment pursuant to section 5739.13 of the Revised Code contesting the assessment of sales tax on sales for which the vendor obtained no valid exemption certificate and for which the vendor failed to establish that the sale was not subject to the tax within sixty days after receiving notice by the tax commissioner of the intent to levy an assessment may, pursuant to division (E) of section 5739.03 of the Revised Code, present additional evidence to the commissioner for the purpose of establishing that the contested assessed transactions are properly subject to a statutory claim of exception or exemption from the tax.

(B) Such additional evidence shall be in written or graphic form and may contain whatever factual information the vendor reasonably believes to be relevant and material to the assessed sales contested by the petition for reassessment.

(C) Such additional evidence will be filed with the legal division of the department of taxation within ninety days after the vendor's receipt of the notice of assessment, except that, upon application and for reasonable cause, the period for submitting such additional evidence will be extended thirty days. The vendor or the vendor's representative, at any time prior to any administrative hearing on the petition, may review the results of any preliminary determinations made on the additional evidence submitted.

(D) In making the final determination on the petition, the commissioner will give due consideration to the additional evidence in order to determine if the vendor has carried the burden of proof in establishing that the contested assessed sales are properly subject to a statutory claim of exception or exemption.

(E) Evidence received subsequent to ninety days after the vendor's receipt of the notice of assessment, or after one hundred twenty days if an extension has been granted pursuant to paragraph (C) of this rule, will not be considered by the commissioner in making the final determination on the petition.