



## Ohio Administrative Code

### Rule 5703-9-50 Registration using central registration system.

Effective: January 7, 2024

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(A)

(1) Any time after the effective date of Ohio's membership in the streamlined sales tax system, any vendor or seller that wishes to register to collect and remit Ohio tax may register through a multi-state central registration system provided by the governing board of the streamlined sales tax system. As used in this rule, that central registration system is the "CRS." By registering through the CRS, the vendor or seller agrees to collect and remit tax on all taxable sales into Ohio and is subject to all applicable penalties, additional charges, and interest for failing to timely and properly remit the taxes or file the tax returns.

(2) A vendor's or seller's registration through the CRS will not be used by the tax commissioner as a factor, in and of itself, to determine whether the vendor or seller has nexus with this state for any tax.

(B)

(1) When registering through the CRS, the vendor or seller may select one of the following models to remit taxes collected:

(a) Model 1, where the vendor or seller selects a "certified service provider" as that term is defined in division (C) of section 5740.01 of the Revised Code, as an agent to perform all the vendor's or seller's sales or use tax functions, other than the vendor's or seller's obligation to remit tax on its own purchases.

(b) Model 2, where a vendor or seller selects a "certified automated system" as that term is defined in division (B) of section 5740.01 of the Revised Code, to use to calculate the amount of tax due on its sales transactions.

(c) Model 3, where a vendor or seller utilizes its own proprietary automated sales and use tax system



that has been certified as a certified automated system.

(2) Any vendor or seller that does not use one of the three models of remitting tax provided in paragraphs (B)(1)(a) to (B)(1)(c) of this rule will collect and remit tax as required in Chapter 5739. or 5741. of the Revised Code.

(C)

(1) Any vendor or seller registering through the CRS may be registered by an agent. The appointment of an agent for this purpose need be in writing and submitted to this state if requested.

(2) A request by an agent of the vendor or seller for tax return information need be made using a form prescribed for such purposes, e.g., form TBOR-1, declaration of tax representative or a form approved by the governing board for such purpose.

(D) Subject to paragraphs (E) to (H) of this rule, any vendor or seller that registers through the CRS to collect and remit Ohio's sales or use tax on sales made into Ohio will not be assessed or held liable for its failure to collect tax on sales made into Ohio prior to its registration, provided the following conditions are met:

(1) The vendor or seller will register to collect this state's tax on or after the date on which Ohio first becomes either a full or associate member of the streamlined sales tax system and not later than twelve months after the effective date of Ohio's participation as a full member of the streamlined sales tax system.

(2) The vendor or seller was not registered to collect Ohio's sales or use tax on sales made into Ohio at any time in the twelve-month period preceding the date of registration or the effective date of Ohio's participation in the streamlined sales tax system, whichever is earlier.

(3) Prior to the date of registration, the vendor or seller has not received notice of the commencement of an audit that has not been finally resolved.

(E) Paragraph (D) of this rule does not apply to any vendor or seller that has already paid or remitted



sales or use taxes to Ohio and does not apply to any Ohio sales or use taxes that were collected by the vendor or seller and not remitted to Ohio or were assessed by the tax commissioner and not paid by the vendor or seller.

(F) Absent fraud or intentional misrepresentation of a material fact, paragraph (D) of this rule is effective for any vendor or seller as long as the vendor or seller continues its registration with Ohio and continues to collect and remit sales or use taxes on its taxable sales into Ohio for a period of at least thirty-six months. Any vendor or seller that ceases registration or collection and remittance of the tax before the end of such thirty-six month period will be deemed to have waived the application of the statute of limitations for any liability that would have been subject to assessment on the day of its registration with Ohio had the vendor or seller not received the benefit provided by paragraph (D) of this rule. The tax commissioner may require the vendor or seller to put this waiver in writing. Unless mutually agreed to for another term, the waiver will be until the end of one hundred eighty days following the cancellation of the vendor's or seller's registration or following the failure of the vendor or seller to remit taxes to Ohio as required by applicable law or rule of the commissioner.

(G) Paragraph (D) of this rule applies only to sales or use tax liability due from a vendor or seller in its capacity as a vendor or seller and not to taxes due from the vendor or seller in its capacity as a consumer.

(H) Paragraph (D) of this rule does not apply to a vendor or seller whose failure to collect and remit Ohio's sales or use tax is due to fraud or intentional misrepresentation of a material fact. A vendor's failure will be rebuttably presumed to be due to such cause if the vendor has a fixed location in Ohio and needs to be licensed under Chapter 5739. of the Revised Code.