



Ohio Administrative Code

Rule 5703-9-61 Electronic filing and payment of "Consumer's Use Tax".

Effective: July 20, 2019

(A) Every person required to file a return pursuant to division (B) of section 5741.12 of the Revised Code shall file the return electronically using the Ohio business gateway, as defined in section 718.01 of the Revised Code or any other electronic means prescribed by the commissioner.

(B) The electronic returns required by this rule shall be filed as required by sections 5741.12 and 5741.121 of the Revised Code.

(C) Payment of the tax shown due on the return shall be made electronically or in another manner approved by the commissioner.
