



Ohio Revised Code

Section 5703.053 What constitutes timely filing.

Effective: September 29, 2013

Legislation: House Bill 59 - 130th General Assembly

As used in this section, "postal service" means the United States postal service.

An application to the tax commissioner for a tax refund under section 4307.05, 4307.07, 5726.30, 5727.28, 5727.91, 5728.061, 5735.122, 5735.13, 5735.14, 5735.141, 5735.142, 5736.08, 5739.07, 5741.10, 5743.05, 5743.53, 5745.11, 5749.08, or 5751.08 of the Revised Code or division (B) of section 5703.05 of the Revised Code, or a fee refunded under section 3734.905 of the Revised Code, that is received after the last day for filing under such section shall be considered to have been filed in a timely manner if:

- (A) The application is delivered by the postal service and the earliest postal service postmark on the cover in which the application is enclosed is not later than the last day for filing the application;
 - (B) The application is delivered by the postal service, the only postmark on the cover in which the application is enclosed was affixed by a private postal meter, the date of that postmark is not later than the last day for filing the application, and the application is received within seven days of such last day; or
 - (C) The application is delivered by the postal service, no postmark date was affixed to the cover in which the application is enclosed or the date of the postmark so affixed is not legible, and the application is received within seven days of the last day for making the application.
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