



Ohio Revised Code

Section 5703.056 Mailing terms; delivery services; date or receipt.

Effective: September 29, 2017

Legislation: House Bill 49 - 132nd General Assembly

(A) As used in any section of the Revised Code that requires the tax commissioner to use certified mail or personal service or that requires or permits a payment to be made or a document to be submitted to the tax commissioner or the board of tax appeals by mail or personal service, and as used in any section of Chapter 718., 3734., 3769., 4303., or 4305. or Title LVII of the Revised Code that requires or permits a payment to be made or a document to be submitted to the treasurer of state by mail:

(1) "Certified mail," "express mail," "United States mail," "United States postal service," and similar terms include any delivery service authorized pursuant to division (B) of this section.

(2) "Postmark date," "date of postmark," and similar terms include the date recorded and marked in the manner described in division (B)(3) of this section.

(B) The tax commissioner may authorize the use of a delivery service for the delivery of any payment or document described in division (A) of this section if the commissioner finds that the delivery service:

(1) Is available to the general public;

(2) Is at least as timely and reliable on a regular basis as the United States postal service;

(3) Records electronically to a database kept in the regular course of its business, and marks on the cover in which the payment or document is enclosed, the date on which the payment or document was given to the delivery service for delivery;

(4) Records electronically to a database kept in the regular course of its business the date on which the payment or document was given by the delivery service to the person who signed the receipt of delivery and the name of the person who signed the receipt; and



(5) Meets any other criteria that the tax commissioner may by rule prescribe.

(C) In any section of the Revised Code referring to the date any payment or document is received by the tax commissioner by mail, personal service, or electronically or by a person receiving a document or payment from the tax commissioner by mail, the payment or document shall be considered to be received on one of the following dates, as applicable, except as provided in section 5703.053 or 5703.37 of the Revised Code:

(1) For a document or payment sent by certified mail, express mail, United States mail, foreign mail, or a delivery service authorized for use under division (B) of this section, the date of the postmark placed by the postal or delivery service on the sender's receipt or, if the sender was not issued a postmarked sender's receipt, the date of the postmark placed by the postal or delivery service on the package containing the payment or document.

(2) For personal service to the tax commissioner, the date the payment or document is received in any of the tax commissioner's offices during business hours.

(3) For a document filed or sent electronically or a payment made electronically, the date on the timestamp assigned by the first electronic system receiving that payment or document.

(D) As used in divisions (A) and (C) of this section "electronically" includes by facsimile, if applicable.