



Ohio Revised Code

Section 5727.60 Penalty for failure to make report.

Effective: June 15, 2000

Legislation: House Bill 640 - 123rd General Assembly

If a person fails to file a report within the time prescribed by section 5727.08 or 5727.31 of the Revised Code, including any extensions of time granted by the tax commissioner, a penalty of fifty dollars per month, not to exceed five hundred dollars, may be imposed for each month or fraction of a month elapsing between the due date of the report, including any extensions, and the date the report was filed. The penalty under this section for failing to file a report required by section 5727.08 of the Revised Code shall be paid into the state general revenue fund. If the penalty is not paid within fifteen days after notice of the penalty is mailed to the person who failed to timely file the report, the tax commissioner shall certify the penalty as a claim to the attorney general for collection. The penalty under this section for failing to file the report required by section 5727.31 of the Revised Code shall be deposited into the state treasury in the same manner as the tax, and the commissioner may collect the penalty by assessment pursuant to section 5727.38 of the Revised Code. The tax commissioner may abate this penalty in full or in part.
