



Ohio Revised Code

Section 5733.022 Tax payment by electronic funds transfer.

Effective: October 3, 2023

Legislation: House Bill 33

(A) Subject to division (C) of this section, if a taxpayer's total liability for taxes imposed by section 5733.06 of the Revised Code, after reduction for all nonrefundable credits allowed the taxpayer, exceeds fifty thousand dollars, the taxpayer shall remit each tax payment for the tax year electronically as prescribed by divisions (B) and (C) of this section.

The tax commissioner shall notify each taxpayer required to remit taxes electronically of the taxpayer's obligation to do so. Failure by the commissioner to notify a taxpayer subject to this section to remit taxes electronically does not relieve the taxpayer of its obligation to remit taxes in that manner.

(B) Taxpayers required by this section to remit payments electronically shall remit such payments in the manner prescribed by the tax commissioner.

Except as otherwise provided in this paragraph, the electronic payment of taxes does not affect a taxpayer's obligation to file the annual corporation report or the declaration of estimated tax report as required under sections 5733.02 and 5733.021 of the Revised Code.

(C) If two or more taxpayers have elected or are required to file a combined report under section 5733.052 of the Revised Code, the tax liability of those taxpayers for purposes of division (A) of this section is the aggregate tax liability of those taxpayers after reduction for nonrefundable credits allowed the taxpayers.

(D) A taxpayer required by this section to remit taxes electronically may apply to the tax commissioner in the manner prescribed by the commissioner to be excused from that requirement. The commissioner may excuse the taxpayer from electronic remittance for good cause shown for the period of time requested by the taxpayer or for a portion of that period. The commissioner shall notify the taxpayer of the commissioner's decision as soon as is practicable.



(E) If a taxpayer required by this section to remit taxes electronically remits those taxes by some means other than electronically as prescribed by this section, and the tax commissioner determines that such failure was not due to reasonable cause or was due to willful neglect, the commissioner may collect an additional charge by assessment in the manner prescribed by section 5733.11 of the Revised Code. The additional charge shall equal five per cent of the amount of the taxes or estimated tax payments required to be paid electronically, but shall not exceed five thousand dollars. Any additional charge assessed under this section is in addition to any other penalty or charge imposed under this chapter, and shall be considered as revenue arising from the taxes imposed under this chapter. The commissioner may remit all or a portion of such a charge and may adopt rules governing such remission.

No additional charge shall be assessed under this division against a taxpayer that has been notified of its obligation to remit taxes electronically under this section and that remits its first two tax payments after such notification by some other means . The additional charge may be assessed upon the remittance of any subsequent tax payment that the taxpayer remits by some means other than electronically.