



Ohio Revised Code

Section 5736.04 Tax return; remittance.

Effective: March 23, 2015

Legislation: House Bill 5 - 130th General Assembly

(A) Not later than the tenth day of the second month after the end of each calendar quarter, every taxpayer shall file with the tax commissioner a tax return in such form as the commissioner prescribes. The return shall include, but is not limited to, the amount of the taxpayer's calculated gross receipts for the calendar quarter and shall indicate the amount of tax due under section 5736.02 of the Revised Code for the calendar quarter. The taxpayer shall indicate on each return the portion of the taxpayer's gross receipts attributable to motor fuel used for propelling vehicles on public highways and waterways and the portion of such receipts attributable to motor fuel used for other purposes. For this purpose, the sale of gasoline and of diesel fuel that is not dyed diesel fuel shall be rebuttably presumed to be distributed or sold for use or used to propel vehicles on public highways or waterways. All other sales of motor fuel shall be rebuttably presumed not to be distributed or sold for use or used to propel vehicles on public highways or waterways.

(B)(1) The taxpayer shall remit the tax shown to be due on the return, and, if required by the tax commissioner, file the return, electronically. The commissioner may require taxpayers to use the Ohio business gateway as defined in section 718.01 of the Revised Code to file return returns and remit the tax, or may provide another means for taxpayers to file and remit the tax electronically.

(2) A person required by this section to remit taxes or file returns electronically may apply to the commissioner, on the form prescribed by the commissioner, to be excused from that requirement. The commissioner may excuse a person from such requirement for good cause.

(C) The tax rate with respect to calculated gross receipts for a calendar quarter is not fixed until the end of the measurement period for each calendar quarter. The total amount of calculated gross receipts reported for a given calendar quarter shall be subject to the tax rate in effect in that quarter.