



## Ohio Revised Code

### Section 5736.05 Failure to file return.

Effective: September 29, 2013

Legislation: House Bill 59 - 130th General Assembly

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(A) Any taxpayer that fails to file a return or pay the full amount of the tax due within the period prescribed therefor under this chapter shall pay a penalty in an amount not exceeding the greater of fifty dollars or ten per cent of the tax required to be paid for the tax period.

(B)(1) If any additional tax is found to be due, the tax commissioner may impose an additional penalty of up to fifteen per cent on the additional tax found to be due.

(2) Any delinquent payments of the tax made after a taxpayer is notified of an audit or a tax discrepancy by the commissioner is subject to the penalty imposed by division (B) of this section. If an assessment is issued under section 5736.09 of the Revised Code in connection with such delinquent payments, the payments shall be credited to the assessment.

(C) If a person required to remit taxes or file a return electronically under section 5736.04 of the Revised Code fails to do so, the commissioner may impose a penalty not to exceed the following:

(1) For either of the first two calendar quarters the person so fails, five per cent of the amount of the payment that was required to be remitted;

(2) For the third and any subsequent calendar quarters the person so fails, ten per cent of the amount of the payment that was required to be remitted.

(D) The tax commissioner may collect any penalty or interest imposed by this section in the same manner as the tax imposed under this chapter. Penalties and interest so collected shall be considered as revenue arising from the tax imposed under this chapter.

(E) The tax commissioner may abate all or a portion of any penalties imposed under this section and may adopt rules governing such abatements.



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(F) If any tax due is not timely paid in accordance with this chapter, the taxpayer shall pay interest, calculated at the rate per annum prescribed by section 5703.47 of the Revised Code, from the date the tax payment was due to the date of payment or to the date an assessment was issued, whichever occurs first.