



Ohio Revised Code

Section 5739.124 Returns of taxpayers using electronic funds transfer.

Effective: January 1, 2009

Legislation: House Bill 562 - 127th General Assembly

(A) If required by the tax commissioner, a permit holder required to make payments under section 5739.032 of the Revised Code shall file all returns and reports electronically. The commissioner may require the permit holder to use the Ohio business gateway, as defined in section 718.051 of the Revised Code, or any other electronic means approved by the commissioner, to file the returns and reports, or to remit the tax, in lieu of the manner prescribed under section 5739.032 of the Revised Code.

(B) A person required under this section to file reports and returns electronically may apply to the tax commissioner to be excused from that requirement. Applications shall be made on a form prescribed by the commissioner. The commissioner may approve the application for good cause.

(C)(1) If a person required to file a report or return electronically under this section fails to do so, the tax commissioner may impose an additional charge not to exceed the following:

- (a) For each of the first two failures, five per cent of the amount required to be reported on the report or return;
- (b) For the third and any subsequent failure, ten per cent of the amount required to be reported on the report or return.

(2) The charges authorized under division (C)(1) of this section are in addition to any other charge or penalty authorized under this chapter, and shall be considered as revenue arising from taxes imposed under this chapter. An additional charge may be collected by assessment in the manner prescribed by section 5739.13 of the Revised Code. The commissioner may waive all or a portion of such a charge and may adopt rules governing such waiver.
