



Ohio Revised Code

Section 5745.041 Paying taxes by electronic funds transfer.

Effective: January 1, 2001

Legislation: House Bill 483 - 123rd General Assembly

Any taxpayer required by section 5745.03 or 5745.04 of the Revised Code to remit tax payments by electronic funds transfer shall remit such payments to the treasurer of state in the manner prescribed by rules adopted by the treasurer under section 113.061 of the Revised Code. Except as otherwise provided in this paragraph, the payment of taxes by electronic funds transfer does not affect a taxpayer's obligation to file reports under this chapter. If a taxpayer remits estimated tax payments in a manner, designated by rule of the treasurer of state, that permits the inclusion of all information necessary for the treasurer of state to process the payment, the taxpayer is not required to file the declaration of estimated tax report as otherwise required under section 5745.04 of the Revised Code.

The treasurer of state, in consultation with the tax commissioner, may adopt rules governing the format for reporting and paying estimated taxes by electronic funds transfer.

A taxpayer required to remit taxes by electronic funds transfer may apply to the treasurer of state in the manner prescribed by the treasurer to be excused from that requirement. The treasurer of state may excuse the taxpayer from the requirement for good cause shown for the period of time requested by the taxpayer or for a portion of that period. The treasurer shall notify the tax commissioner and the taxpayer of the treasurer's decision as soon as is practicable.

If a taxpayer required by this section to remit taxes by electronic funds transfer remits those taxes by some means other than by electronic funds transfer as prescribed by this section and the rules adopted by the treasurer of state, and the treasurer determines that such failure was not due to reasonable cause or was due to willful neglect, the treasurer shall notify the tax commissioner of the failure to remit by electronic funds transfer and shall provide the commissioner with any information used in making that determination. The tax commissioner may collect an additional charge by assessment in the manner prescribed by section 5745.12 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 by electronic funds transfer, 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 municipal income taxes collected under this chapter. The tax 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 section against a taxpayer that has been notified of its obligation to remit taxes under this section and that remits its first two tax payments after such notification by some means other than electronic funds transfer. The additional charge may be assessed upon the remittance of any subsequent tax payment that the taxpayer remits by some means other than electronic funds transfer.