



Ohio Revised Code

Section 5747.072 Employers remitting taxes by electronic funds transfer.

Effective: June 30, 1997

Legislation: House Bill 215 - 122nd General Assembly

(A) Any employer required by section 5747.07 of the Revised Code to remit undeposited taxes by electronic funds transfer shall do so in the manner prescribed by rules adopted by the treasurer of state under section 113.061 of the Revised Code and on or before the dates specified under that division. The tax commissioner shall notify each such employer of the employer's obligation to remit undeposited taxes by electronic funds transfer, shall maintain an updated list of those employers, and shall provide the list and any additions thereto or deletions therefrom to the treasurer of state. Failure by the tax commissioner to notify an employer subject to this section to remit taxes by electronic funds transfer does not relieve the employer of its obligation to remit taxes by electronic funds transfer.

Except as otherwise provided in this paragraph, the payment of taxes by electronic funds transfer does not affect an employer's obligation to file the quarterly return as required under division (E)(1) of section 5747.07 of the Revised Code or the annual return as required under divisions (E)(2) and (F) of that section. If the employer remits estimated tax payments in a manner, designated by the treasurer of state, that permits the inclusion of all information necessary for the treasurer of state to process the tax payment, the employer need not file the return required under division (B) of section 5747.07 of the Revised Code. The treasurer of state, in consultation with the tax commissioner, may adopt rules governing the format for filing the returns under section 5747.07 of the Revised Code by employers who remit undeposited taxes by electronic funds transfer. The rules may permit the filing of returns at less frequent intervals than required by that division if the treasurer of state and the tax commissioner determine that remittance by electronic funds transfer warrants less frequent filing of returns.

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



(B) If an employer required by this section to remit undeposited taxes by electronic funds transfer remits those taxes by some means other than electronic funds transfer as prescribed by 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 5747.13 of the Revised Code. The additional charge shall equal five per cent of the amount of the undeposited taxes, but shall not exceed five thousand dollars. Any additional charge assessed under this section is in addition to any other penalty or charge imposed by this chapter, and shall be considered as revenue arising from the taxes imposed by 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 division against an employer 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 employer remits by some means other than electronic funds transfer.