



Ohio Revised Code Section 3734.904 Filing returns.

Effective: January 1, 2003

Legislation: House Bill 94 - 124th General Assembly

(A) By the twentieth day of each month, each person required to pay the fee imposed by section 3734.901 of the Revised Code shall file with the tax commissioner a return as prescribed by the tax commissioner and shall make payment of the full amount of the fee due for the preceding month after deduction of any discount provided for under division (E) of this section. The return shall be signed by the person required to file it, or an authorized employee, officer, or agent. The return shall be deemed filed when received by the tax commissioner.

(B) Any person required by this section to file a return who fails to file such a return within the period prescribed may be required to pay an additional charge of fifty dollars or ten per cent of the fee required to be paid for the reporting period, whichever is greater. The commissioner may collect the additional charge by assessment pursuant to section 3734.907 of the Revised Code. The commissioner may remit all or a portion of the additional charge and may adopt rules relating thereto.

(C) If any fee due is not paid timely in accordance with this section, the person liable for the fee shall pay interest, calculated at the rate per annum as prescribed by section 5703.47 of the Revised Code, from the date the fee payment was due to the date of payment or to the date an assessment is issued, whichever occurs first. Interest shall be paid in the same manner as the fee, and the commissioner may collect the interest by assessment pursuant to section 3734.907 of the Revised Code.

(D) If, in the estimation of the tax commissioner, the average liability of the person liable for the fee is such as not to merit monthly filing, the commissioner may authorize the person to file and pay at less frequent intervals. Returns are due by the twentieth day of the month following the close of the applicable reporting period authorized under this division.

(E) If a return is filed and the amount of the fee shown to be due on the return is paid on or before the date that the return is required to be filed under division (A) of this section or pursuant to division (D) of this section, whichever is applicable, the person liable for the fee is entitled to a discount of



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four per cent of the amount shown to be due on the return.

(F) All money collected by the tax commissioner under this section shall be paid to the treasurer of state as revenue arising from the fee imposed by section 3734.901 of the Revised Code.