



Ohio Revised Code

Section 5703.055 Rounding fractional parts of dollar.

Effective: September 29, 2000

Legislation: House Bill 612 - 123rd General Assembly

A person may, and if required by the tax commissioner shall, round to the nearest whole dollar all amounts the person is required to enter on any return, report, voucher, or other document. Any fractional part of a dollar that equals or exceeds fifty cents shall be rounded to the next whole dollar, and any fractional part of a dollar that is less than fifty cents shall be dropped. If a person chooses or is required to round amounts entered on the document, the person shall round all amounts entered.
