



## Ohio Revised Code

### Section 5703.059 Electronic or telephonic tax filing.

Effective: March 23, 2015

Legislation: House Bill 5 - 130th General Assembly

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(A) The tax commissioner may adopt rules requiring returns, including any accompanying schedule or statement, for any tax or fee administered by the commissioner to be filed electronically using the Ohio business gateway as defined in section 718.01 of the Revised Code, filed telephonically using the system known as the Ohio telefile system, or filed by any other electronic means prescribed by the commissioner.

(B) The commissioner may adopt rules requiring any payment of tax shown on such a return to be due to be made electronically in a manner approved by the commissioner.

(C) A rule adopted under this section does not apply to returns or reports filed or payments made before the effective date of the rule. The commissioner shall publicize any new electronic filing requirement on the department's web site. The commissioner shall educate the public of the requirement through seminars, workshops, conferences, or other outreach activities.

(D) Any person required to file returns and make payments electronically under rules adopted under this section may apply to the commissioner, on a form prescribed by the commissioner, to be excused from that requirement. For good cause shown, the commissioner may excuse the applicant from the requirement and permit the applicant to file the returns or reports or make the payments required under this section by nonelectronic means.

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