



Ohio Revised Code

Section 5726.21 Penalties.

Effective: March 27, 2013

Legislation: House Bill 510 - 129th General Assembly

(A) In addition to any other penalty imposed by this chapter or Chapter 5703. of the Revised Code, the following penalties shall apply:

(1) If a taxpayer required to file any report under this chapter fails to make and file the report within the time prescribed, a penalty may be imposed not exceeding the greater of fifty dollars per month or fraction of a month, not to exceed five hundred dollars, or five per cent per month or fraction of a month, not to exceed fifty per cent of the tax required to be shown on the report, for each month or fraction of a month elapsing between the due date and the date on which the report is filed.

(2) If a taxpayer fails to pay the amount of tax required to be paid under this chapter, except for estimated tax under section 5726.06 of the Revised Code, by the dates prescribed in this chapter for payment, a penalty may be imposed not exceeding fifteen per cent of the delinquent payment.

(3) If a taxpayer files what purports to be a report required by this chapter that does not contain information upon which the substantial correctness of the report may be judged or contains information that on its face indicates that the report is substantially incorrect, and the filing of the report in that manner is due to a position that is frivolous or a desire that is apparent from the report to delay or impede the administration of the tax levied under this chapter, a penalty of up to five hundred dollars may be imposed.

(4) If a taxpayer makes a fraudulent attempt to evade the reporting or payment of the tax required to be shown on any report required under this chapter, a penalty may be imposed not exceeding the greater of one thousand dollars or one hundred per cent of the tax required to be shown on the report.

(5) If a taxpayer makes a false or fraudulent claim for a refund under this chapter, a penalty may be imposed not exceeding the greater of one thousand dollars or one hundred per cent of the claim.



(B) The tax commissioner may collect any penalty imposed by this section in the same manner as the tax levied under this chapter. Penalties so collected shall be considered as revenue arising from the tax levied under this chapter.

(C) For purposes of this section, the tax required to be shown on the report shall be reduced by the amount of any part of the tax paid on or before the date prescribed for filing the report.

(D) The tax commissioner may abate all or a portion of any penalties imposed under this section and may adopt rules governing such abatements.