



Ohio Revised Code

Section 5747.19 Filing incomplete, false, and fraudulent returns.

Effective: January 1, 1972

Legislation: House Bill 475 - 109th General Assembly

No person shall knowingly fail to file any return or report required to be filed by this chapter, or file or knowingly cause to be filed any incomplete, false, or fraudulent return, report, or statement, or aid or abet another in the filing of any false or fraudulent return, report, or statement.
