



Ohio Revised Code

Section 5751.05 Election as calendar year taxpayer.

Effective: October 3, 2023

Legislation: House Bill 33

(A) Any person subject to this chapter shall file on a quarterly basis.

(B) The tax commissioner may grant written approval for a taxpayer to use an alternative reporting schedule or estimate the amount of tax due for a calendar quarter if the taxpayer demonstrates to the commissioner the need for such a deviation. The commissioner may adopt a rule to apply this division to a group of taxpayers without the taxpayers having to receive written approval from the commissioner.
