



Ohio Administrative Code

Rule 5703-13-07 "International Fuel Tax Agreement" taxpayers must file and pay electronically.

Effective: October 4, 2026

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- (A) Except as provided in paragraph (B) of this rule, each taxpayer required to file returns, applications, or any other forms and remit payments in accordance with Chapter 5728. of the Revised Code and the International Fuel Tax Association (IFTA) Articles of Agreement will submit such returns, applications, or forms and payments electronically in a manner prescribed by the commissioner.
- (B)
- (1) Any person may request an exemption from the electronic filing and payment requirements of paragraph (A) of this rule. Such request must be made in writing on the form prescribed by the commissioner.
 - (2) Upon review and receipt of a request under paragraph (B)(1) of this rule, the commissioner will notify the person in writing of the decision. If granted, the exemption from the electronic filing and payment requirements of paragraph (A) of this rule shall apply:
 - (a) Until the date, or for the duration, specified in the notice granting the exemption,
 - (b) If no date or duration is specified in the notice, until revoked in writing by the commissioner.
 - (3) A denial or revocation by the commissioner under paragraph (B)(2) of this rule is not a final determination of the commissioner and is not subject to further appeal.
- (C) Nothing in this rule affects any person's obligation to file all returns and pay all amounts due in a timely manner in accordance with Chapter 5728. of the Revised Code and the IFTA "Articles of Agreement."