AUTHENTICATED,
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COMMISSION
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Ohio Administrative Code

Rule 5703-29-05 Commercial activity tax taxpayers must file and pay electronically.

Effective: November 12, 2026

(A) Except as provided in paragraph (B) of this rule, each person required to file a commercial activity tax return shall file such return and remit payment of the tax liability as follows:

(1) The returns shall be filed electronically in the manner prescribed by the tax commissioner.

(2) The payment shall be made electronically in the manner prescribed by the commissioner.

(B)

(1) Any person may apply to the tax commissioner to be excused from the requirement to file and pay electronically under paragraph (A) of this rule. If a form is prescribed by the commissioner for such purpose, which shall be posted on the department of taxation's web site, the person shall complete such form.

(2) The commissioner will notify the person in writing of the commissioner's decision. Unless an earlier date is specified in the notice, the excuse shall continue to apply until revoked in writing by the commissioner. The denial or revocation of an excuse under this paragraph 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 timely file all returns and timely pay all amounts required by Chapter 5751. of the Revised Code.