



Ohio Administrative Code

Rule 5703-33-01 Electronic filing of annual or estimated tax reports and tax payments.

Effective: January 13, 2026

(A) Except as provided in paragraph (B) of this rule, the reporting person for each taxpayer shall file such return and remit payment of the tax liability as follows:

(1) The returns shall be filed electronically using a means prescribed by the tax commissioner;

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

(B)

(1) As authorized pursuant to division (C) of section 5726.03 of the Revised Code, if a person seeks to be excused from the requirement of mandatory electronic filing or payment, that person may apply to the tax commissioner to be excused from this requirement. A form prescribed by the commissioner for such purpose shall be posted on the department of taxation's website.

(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.

(3) Each tax year, the commissioner will prescribe a paper return to be used by de novo bank organizations and will provide the return to each registered de novo bank organization along with filing and payment instructions.

(C) Nothing in this rule affects any person's obligation to timely file all returns and timely pay all amounts required by Chapter 5726. of the Revised Code. The reporting person for a taxpayer excused from electronic filing or payment is required to file all returns and timely pay all amounts as required by Chapter 5726. of the Revised Code.



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