



Ohio Administrative Code

Rule 5703-35-01 Severance tax severers and owners must file and pay electronically.

Effective: [April 26, 2026](#)

- (A) Except as provided in paragraph (B) of this rule, each person required to file a severance 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) A taxpayer must file a return and make a payment electronically beginning with the return for the severance of natural resources occurring in calendar quarters beginning on or after January 1, 2014.
- (D) Nothing in this rule affects any person's obligation to timely file all returns and timely pay all amounts required by section 1509.50 or Chapter 5749. of the Revised Code.