AUTHENTICATED,
OHIO LEGISLATIVE SERVICE
COMMISSION
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Ohio Administrative Code

Rule 5703-37-03 Supplier must file and pay electronically.

Effective: November 12, 2026

(A) Except as provided in paragraph (B) of this rule, each supplier subject to the tax imposed under section 5736.02 of the Revised Code 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 supplier shall complete such form.

(2) The commissioner will notify the supplier 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 supplier's obligation to timely file all returns and timely pay all amounts required by Chapter 5736. of the Revised Code.