



Ohio Administrative Code

Rule 5703-43-04 Electronic filing and payment.

Effective: June 25, 2026

For purposes of the administration of the tax levied under section 3796.40 of the Revised Code, the text of divisions (A), (D), (E), and (F) of section 5739.12 of the Revised Code is hereby incorporated herein except that wherever the term "this chapter" appears in that section substitute "Chapter 3796. of the Revised Code", and wherever the term "5739.02" appears in that section substitute "3796.40".

The tax commissioner may prescribe an alternative filing frequency if the commissioner finds that it will be in the best interests of the administration or upon request of the taxpayer.