AUTHENTICATED,
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COMMISSION
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Ohio Administrative Code

Rule 5703-45-01 Electric distribution companies and self-assessing purchasers to file returns and pay tax electronically.

Effective: November 6, 2026

(A) Except as provided in paragraph (B) of this rule, each electric distribution company or self-assessing purchaser that files a kilowatt hour tax return with the tax commissioner will file such return electronically in a manner prescribed by the tax commissioner.

(B) Electric distribution companies and self-assessing purchasers will remit tax payments electronically in the manner prescribed by section 5727.83 of the Revised Code.

(C)

(1) An electric distribution company or self-assessing purchaser may apply to the commissioner to be excused from filing returns and paying the tax electronically. If a form is prescribed by the commissioner for such purpose, which will be posted on the department of taxation's web site, the electric distribution company or self-assessing purchaser will complete such form.

(2) The commissioner will notify the electric distribution company or self-assessing purchaser in writing of the commissioner's decision. Unless an earlier date is specified in the notice, the excuse will 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.

(D) Nothing in this rule affects any electric distribution company's or self-assessing purchaser's obligation to timely file all returns and timely pay all amounts due under Chapter 5727. of the Revised Code.

(E) This rule does not apply to returns filed and payments made by a self-assessing purchaser to a municipal corporation pursuant to division (C)(2) of section 5727.81 of the Revised Code.