



Ohio Administrative Code

Rule 5703-7-19 All employer withholding and school district employer withholding taxpayers must file and pay electronically.

Effective: December 19, 2024

Pursuant to the authority granted under sections 5703.05 and 5703.059 of the Revised Code:

(A) Except as provided in paragraph (B) of this rule, each person filing income tax withholding or school district income tax withholding returns under sections 5747.06 to 5747.072 of the Revised Code shall:

- (1) File all such returns electronically in a manner as prescribed by the tax commissioner;
- (2) For individual income tax withholding, make payments electronically in a manner as prescribed by the commissioner;
- (3) For school district income tax withholding, make payments electronically in a manner as prescribed by the commissioner.

(B)

(1) Any person may request an exemption from the electronic filing and payment requirements of paragraph (A) of this rule. Such request must be made in writing on the form prescribed by the commissioner. The commissioner shall publish the form on the department of taxation's web site.

(2) Upon review and receipt of a request under paragraph (B)(1) of this rule, the commissioner will notify the person in writing of the decision. If granted, the exemption from the electronic filing and payment requirements of paragraph (A) of this rule shall apply:

- (a) Until the date, or for the duration, specified in the notice granting the exemption, or
- (b) If no date or duration is specified in the notice, until revoked by the commissioner in writing.



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(3) A denial or revocation by the commissioner under paragraph (B)(2) of this rule is not a final determination of the commissioner and is not subject to further appeal.

(C) Nothing in this rule affects any person's obligation to timely file all returns and timely pay all amounts required by Chapter 5747. of the Revised Code.