



Ohio Administrative Code

Rule 5703-7-20 Employer withholding bulk filing.

Effective: December 19, 2024

(A) As used in this rule:

(1) "Bulk filer" means a payroll service provider or similar entity that is registered with the tax commissioner to transmit Ohio employer withholding returns via bulk file upload.

(2) "Payroll service provider" means a third party that assists an employer with payroll administration and Ohio employer withholding tax obligations. A payroll service provider can include a professional employer organization or alternate employer organization.

(3) "Bulk file upload" means a process by which a bulk filer submits employer withholding taxes and filings through any electronic method prescribed by the commissioner.

(4) "Client company" means an employer on whose behalf a bulk file upload is submitted to the commissioner by a bulk filer.

(5) Any reference in this rule to employer withholding includes the taxes imposed under Chapters 5747. and 5748. of the Revised Code that an employer is obligated to deduct and withhold from an employee pursuant to section 5747.06 of the Revised Code.

(B)

(1) The commissioner will publish the following for becoming a bulk filer for Ohio employer withholding taxes:

(a) An application;

(b) Approval guidelines and conditions of participation, including the items listed in paragraph (C) of this rule;



- (c) Ohio bulk filing program file and software tests; and
 - (d) Submission and approval deadlines for the items listed in paragraph (B)(2) of this rule.
- (2) The commissioner may approve any applicant as an authorized bulk filer if the applicant timely and substantially:
- (a) Submits the completed application in adherence with the published approval guidelines;
 - (b) Registers for a state OHID account or another electronic registration method approved by the commissioner; and
 - (c) Passes all bulk filing program file and software tests.
- (3) The authorization as a bulk filer is valid until one of the following:
- (a) The bulk filer dissolves, merges out of existence, or otherwise ceases business.
 - (b) The authorization is rescinded or suspended by the commissioner pursuant to paragraph (C) of this rule.
 - (c) The commissioner updates the approval guidelines or conditions of participation to be a bulk filer, including file and software tests, and the bulk filer no longer complies with the updated approval guidelines or conditions of participation.
- (4) Each client company of a bulk filer will also be registered with the commissioner and have an active Ohio employer withholding account.
- (C) After the commissioner approves an applicant as a bulk filer, the commissioner may rescind or suspend the bulk filer's access to the bulk file upload program for poor business practices, which include, but are not limited to, the following:



- (1) The bulk filer made a material misrepresentation during the application process.
- (2) The bulk filer fails to maintain compliance with this rule, or the published approval guidelines, or file and software tests.
- (3) The bulk filer fails to timely and accurately:
 - (a) Transmit client and personal returns, or
 - (b) Pay client or personal tax liabilities.
- (4) The bulk filer is suspended or disbarred from practice before the IRS.
- (5) The bulk filer violates any applicable provision in Title LVII of the Revised Code relating to tax return preparers.
- (6) The bulk filer demonstrates unethical practices in return preparation.
- (7) The bulk filer is convicted of any criminal offense, under either federal or Ohio law, that either:
 - (a) Relates to the preparation of taxes, or
 - (b) Involves an element of dishonesty, fraud, deceit, theft, misrepresentation, or breach of trust.
- (D) The commissioner may limit the filing and payment methods available to a bulk filer if the bulk filer does not comply with this rule.
- (E) Nothing in this rule affects a person's obligation to file and make payments electronically as prescribed by rule 5703-7-19 of the Administrative Code.