



## Ohio Administrative Code

### Rule 5703-9-11 Returned merchandise and rejected services.

Effective: July 17, 2020

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(A) A vendor or seller may deduct from his gross sales an amount equal to the purchase price of merchandise returned and services rejected by his customers during the reporting period. The vendor or seller must refund to the customer or credit the customer's account with the full purchase price of the tangible personal property returned or the service rejected plus the full amount of sales or use tax applicable thereto.

(B) In no event shall a transaction be treated as a return of merchandise or a rejection of services for purposes of reporting sales or use tax if the vendor or seller deducts from the customer's refund any amount for use, damage, or wear and tear of the merchandise returned, any restocking or handling charge, or otherwise fails to refund to the customer or credit the customer's account with the full purchase price and applicable tax.

(C) This rule does not apply to trade-ins and core charges which constitute part of the purchase price pursuant to sections 5739.01 and 5741.01 of the Revised Code.

(D) Division (F) of section 5739.03 of the Revised Code applies to this rule.

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