



## Ohio Revised Code

### Section 5703.25 Returns, claims, and reports need not be sworn to - perjury statement.

Effective: July 1, 1985

Legislation: House Bill 201 - 116th General Assembly

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All tax returns, claims, or reports with respect to taxes, including accompanying schedules and statements, which are required by law to be filed with the department of taxation, the treasurer of state, a county auditor, or a county treasurer need not be sworn to. Any such return, claim, or report shall have printed on it the following statement, which shall be subscribed to by the person signing such return, claim, or report: "I declare under penalties of perjury that this return or claim (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return and report."

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