



## Ohio Revised Code

### Section 5703.26 Prohibition against making a false or fraudulent report, return, schedule, statement, claim, or document.

Effective: September 29, 2017

Legislation: House Bill 49 - 132nd General Assembly

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No person shall knowingly make, present, aid, or assist in the preparation or presentation of a false or fraudulent report, return, schedule, statement, claim, or document authorized or required by law to be filed with the department of taxation, the treasurer of state, a county auditor, a county treasurer, or a county clerk of courts, or knowingly procure, counsel, or advise the preparation or presentation of such report, return, schedule, statement, claim, or document, or knowingly change, alter, or amend, or knowingly procure, counsel, or advise such change, alteration, or amendment of the records upon which such report, return, schedule, statement, claim, or document is based with intent to defraud the state or any of its subdivisions.

If the report, return, schedule, statement, claim, or document involves the application for or renewal of a license, such acts or conduct may result in the denial or revocation of the license.

With respect to such acts or conduct, no conviction shall be had under any other section of the Revised Code.

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