



Ohio Revised Code

Section 5703.262 Commissioner may designate documents that must be signed by preparers - penalties.

Effective: October 5, 1987

Legislation: House Bill 231 - 117th General Assembly

(A) As used in this section:

(1) "Document" means any report, return, schedule, statement, claim, or other document intended for submission to any state or county official or department concerning any tax administered by the department of taxation.

(2) "Preparer" means any person who, for compensation, prepares for another, or assists another in preparing, any document.

(B) The tax commissioner may designate documents that must be signed by preparers. If a preparer fails to sign a document designated by the commissioner and the unsigned document is submitted to the intended state or county official or department, a penalty of one hundred dollars shall be imposed upon the preparer who failed to sign the document.

(C) If a false or fraudulent document is prepared by a preparer, who previously has been warned, in writing, by the tax commissioner concerning the consequences of continuing to file false or fraudulent documents, and the document is submitted to the intended state or county official or department, a penalty of one thousand dollars shall be imposed upon the preparer who prepared or assisted another in preparing the document, knowing it to be false or fraudulent.

(D) All or part of any penalty imposed under division (B) or (C) of this section may be abated by the tax commissioner.
