



Ohio Revised Code

Section 5727.32 Contents of statement and reports.

Effective: [March 27, 2020](#)

Legislation: [House Bill 197 - 133rd General Assembly](#)

(A) For the purpose of the tax imposed by section 5727.30 of the Revised Code, the statement required by section 5727.31 of the Revised Code shall contain:

- (1) The name of the company;
- (2) The nature of the company, whether a person, association, or corporation, and under the laws of what state or country organized;
- (3) The location of its principal office;
- (4) The name and post-office address of the president, secretary, auditor, treasurer, and superintendent or general manager;
- (5) The name and post-office address of the chief officer or managing agent of the company in this state;
- (6) The amount of the excise taxes paid or to be paid with the reports made during the current calendar year as provided by section 5727.31 of the Revised Code;
- (7) In the case of telegraph companies:
 - (a) The gross receipts from all sources, whether messages, telephone tolls, rentals, or otherwise, for business done within this state, including all sums earned or charged, whether actually received or not, for the year ending on the thirtieth day of June, and the company's proportion of gross receipts for business done by it within this state in connection with other companies, firms, corporations, persons, or associations, but excluding all of the following:
 - (i) All of the receipts derived wholly from interstate business or business done for or with the federal



government;

(ii) The receipts of amounts billed on behalf of other entities.

(b) The total gross receipts for such period from business done within this state.

(8) In the case of all public utilities subject to the tax imposed by section 5727.30 of the Revised Code, except telegraph companies:

(a) The gross receipts of the company, actually received, from all sources for business done within this state for the year next preceding the first day of May, including the company's proportion of gross receipts for business done by it within this state in connection with other companies, firms, corporations, persons, or associations, but excluding both of the following:

(i) Receipts from interstate business or business done for the federal government;

(ii) Receipts from sales to another public utility for resale, provided such other public utility is subject to the tax levied by section 5727.24 or 5727.30 of the Revised Code;

(iii) Receipts of a combined company derived from operating as a natural gas company that is subject to the tax imposed by section 5727.24 of the Revised Code.

(b) The total gross receipts of the company, for the year next preceding the first day of May, in this state from business done within the state.

(B) The reports required by section 5727.31 of the Revised Code shall contain:

(1) The name and principal mailing address of the company;

(2) The total amount of the gross receipts excise taxes charged or levied as based upon its last preceding annual statement filed prior to the first day of January of the year in which such report is filed;



(3) The amount of the excise taxes due with the report as provided by section 5727.31 of the Revised Code.