



## Ohio Revised Code

### Section 5728.09 Late filing of return.

Effective: September 6, 2002

Legislation: Senate Bill 200 - 124th General Assembly

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(A) Any person who fails to file timely the return required by section 5728.08 of the Revised Code may be required to pay an additional charge equal to the greater of fifty dollars or ten per cent of the tax due. The tax commissioner may adopt rules providing for the imposition and remission of the additional charges. Any additional charge imposed under this section may be collected through an assessment as provided in section 5728.10 of the Revised Code.

(B) If the tax imposed by this chapter, or any portion of that tax, whether determined by the tax commissioner or the taxpayer, is not paid on or before the date prescribed in section 5728.08 of the Revised Code, interest shall be collected and paid in the same manner as the tax, upon that unpaid amount at the rate per annum prescribed by section 5703.47 of the Revised Code from the date prescribed for payment of the tax until it is paid or until the day an assessment is issued under section 5728.10 of the Revised Code, whichever occurs first. Any interest imposed under this chapter may be collected through an assessment as provided in section 5728.10 of the Revised Code.

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