



Ohio Revised Code

Section 5733.022 Tax payment by electronic funds transfer.

Effective: June 30, 1997

Legislation: House Bill 215 - 122nd General Assembly

(A) Subject to division (C) of this section, if a taxpayer's total liability for taxes imposed by section 5733.06 of the Revised Code, after reduction for all nonrefundable credits allowed the taxpayer, for tax year 1992 or 1993 exceeds one hundred thousand dollars, the taxpayer shall remit each tax payment for tax year 1994 to the treasurer of state by electronic funds transfer as prescribed by divisions (B) and (C) of this section. Subject to division (C) of this section, if a taxpayer's total liability for taxes, after reduction for all nonrefundable credits allowed the taxpayer, exceeds one hundred thousand dollars for tax year 1993, the taxpayer shall remit each tax payment for tax year 1995 by electronic funds transfer as prescribed by divisions (B) and (C) of this section. If a taxpayer's total liability for taxes, after reduction for all nonrefundable credits allowed the taxpayer, exceeds seventy-five thousand dollars for tax year 1994, the taxpayer shall remit each tax payment for tax year 1996 by electronic funds transfer as prescribed by divisions (B) and (C) of this section. For tax year 1997 and any succeeding tax year, if a taxpayer's total liability for taxes, after reduction for all nonrefundable credits allowed the taxpayer, exceeds fifty thousand dollars for the second preceding tax year, the taxpayer shall remit each tax payment for the tax year by electronic funds transfer as prescribed by divisions (B) and (C) of this section.

The tax commissioner shall notify each taxpayer required to remit taxes by electronic funds transfer of the taxpayer's obligation to do so, shall maintain an updated list of those taxpayers, and shall provide the list and any additions thereto or deletions therefrom to the treasurer of state. Failure by the tax commissioner to notify a taxpayer subject to this section to remit taxes by electronic funds transfer does not relieve the taxpayer of its obligation to remit taxes by electronic funds transfer.

(B) Taxpayers required by this section to remit payments by electronic funds transfer shall remit such payments to the treasurer of state in the manner prescribed by rules adopted by the treasurer under section 113.061 of the Revised Code.

Except as otherwise provided in this paragraph, the payment of taxes by electronic funds transfer does not affect a taxpayer's obligation to file the annual corporation report or the declaration of



estimated tax report as required under sections 5733.02 and 5733.021 of the Revised Code. If the taxpayer remits estimated tax payments in a manner, designated by rule of the treasurer of state, that permits the inclusion of all information necessary for the treasurer of state to process the tax payment, the taxpayer need not file the declaration of estimated tax report as required by section 5733.021 of the Revised Code.

(C) If two or more taxpayers have elected or are required to file a combined report under section 5733.052 of the Revised Code, the tax liability of those taxpayers for purposes of division (A) of this section is the aggregate tax liability of those taxpayers after reduction for nonrefundable credits allowed the taxpayers.

(D) A taxpayer required by this section to remit taxes by electronic funds transfer may apply to the treasurer of state in the manner prescribed by the treasurer to be excused from that requirement. The treasurer of state may excuse the taxpayer from remittance by electronic funds transfer for good cause shown for the period of time requested by the taxpayer or for a portion of that period. The treasurer shall notify the tax commissioner and the taxpayer of the treasurer's decision as soon as is practicable.

(E) If a taxpayer required by this section to remit taxes by electronic funds transfer remits those taxes by some means other than by electronic funds transfer as prescribed by this section and the rules adopted by the treasurer of state, and the treasurer determines that such failure was not due to reasonable cause or was due to willful neglect, the treasurer shall notify the tax commissioner of the failure to remit by electronic funds transfer and shall provide the commissioner with any information used in making that determination. The tax commissioner may collect an additional charge by assessment in the manner prescribed by section 5733.11 of the Revised Code. The additional charge shall equal five per cent of the amount of the taxes or estimated tax payments required to be paid by electronic funds transfer, but shall not exceed five thousand dollars. Any additional charge assessed under this section is in addition to any other penalty or charge imposed under this chapter, and shall be considered as revenue arising from the taxes imposed under this chapter. The tax commissioner may remit all or a portion of such a charge and may adopt rules governing such remission.

No additional charge shall be assessed under this division against a taxpayer that has been notified of its obligation to remit taxes under this section and that remits its first two tax payments after such



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notification by some means other than electronic funds transfer. The additional charge may be assessed upon the remittance of any subsequent tax payment that the taxpayer remits by some means other than electronic funds transfer.