



Ohio Revised Code

Section 5745.08 Penalties assessed.

Effective: December 21, 2000

Legislation: Senate Bill 287 - 123rd General Assembly

(A) The following penalties shall apply under the circumstances indicated:

(1) If a taxpayer required to file a report or remit tax as required by this chapter fails to make and file the report within the time prescribed, including any extensions of time granted by the tax commissioner, the tax commissioner may impose a penalty not exceeding the greater of fifty dollars per month or fraction of a month, not to exceed five hundred dollars, or five per cent per month or fraction of a month, not to exceed fifty per cent, of the tax required to be shown on the report, for each month or fraction of a month elapsing between the due date, including extensions of the due date, and the day on which the report is filed.

(2) If a taxpayer fails to pay any amount of estimated tax required to be paid under division (B) of section 5745.04 of the Revised Code by the dates prescribed for payment, the tax commissioner may impose a penalty not to exceed twice the interest charged under section 5745.09 of the Revised Code for the delinquent payment.

(3) If a taxpayer files what purports to be a report required by this chapter that does not contain information upon which the substantial correctness of the report may be judged or contains information that on its face indicates that the report is substantially incorrect, and the filing of the report in that manner is due to a position that is frivolous or a desire that is apparent from the report to delay or impede the administration of this chapter, a penalty of up to five hundred dollars may be imposed.

(4) If a taxpayer makes a fraudulent attempt to evade the reporting or payment of the tax required to be shown on any report required under this chapter, a penalty may be imposed not exceeding the greater of one thousand dollars or one hundred per cent of the tax required to be shown on the report.

(5) If any person makes a false or fraudulent claim for a refund under section 5745.11 of the Revised Code, a penalty may be imposed not exceeding the greater of one thousand dollars or one hundred



per cent of the claim. Any penalty imposed under division (A)(5) of this section, any refund issued on the claim, and interest on any refund from the date of the refund, may be assessed under section 5745.12 of the Revised Code without regard to any time limitation for the assessment imposed by division (A) of that section.

(B) For the purposes of this section, the tax required to be shown on the report shall be reduced by the amount of any part of the tax paid on or before the date, including extensions of the date, prescribed for filing the report.

(C) Each penalty imposed under this section shall be in addition to any other penalty provided in this section. All or part of any penalty imposed under this section may be abated by the commissioner. The tax commissioner may adopt rules governing the imposition and abatement of such penalties.

(D) All amounts collected under this section from a taxpayer shall be considered as taxes collected under this chapter and shall be credited and distributed to municipal corporations in the same proportions as the taxpayer's taxes are distributed for the reporting period under section 5745.05 of the Revised Code or, if the taxpayer has filed the annual report for the year under section 5745.03 of the Revised Code, in the amounts found to be due such municipal corporations on the basis of the annual report.