

5703-41-01

**Filing of returns and payments by electronic means.**

- (A) Except as provided in paragraph (C) of this rule, any taxpayer subject to municipal income taxation with respect to the taxpayer's net profit from a business or profession that uses the Ohio business gateway to file a municipal net profit tax return, an extension for filing a municipal net profit tax return, or a declaration of estimated taxes, or that uses the Ohio business gateway to make payment of amounts shown to be due on such returns and declarations, shall file such tax returns, extensions, and declarations and shall make payments in accordance with the guidance published on the Ohio business gateway website at <http://www.business.ohio.gov>.
- (B) Except as provided in paragraph (D) of this rule, a taxpayer that made an election under section 718.80 of the Revised Code shall file all tax returns, extensions for filing tax returns, and declarations of estimated taxes, and shall make payment of amounts shown to be due on such returns and declarations, electronically, either through the Ohio business gateway or in another manner as prescribed by the tax commissioner. Payments made through the treasurer of state shall be made in the manner prescribed by the rules adopted by the treasurer of state under section 113.061 of the Revised Code.
- (C) Except as provided in paragraph (D) of this rule, if the tax commissioner prescribes electronic filing and payment to be made using electronic means other than the Ohio business gateway for those taxpayers that made an election under division (A) of section 718.80 of the Revised Code, such taxpayers shall file and pay using such electronic means required in accordance with the guidance published by the tax commissioner on the Ohio Department of Taxation's website at <http://www.tax.ohio.gov>.
- (D)
- (1) As authorized by division (B) of section 718.851 of the Revised Code, a taxpayer that made an election under section 718.80 of the Revised Code may apply to the tax commissioner to be excused from the requirement to file returns and make payments electronically. A form prescribed for such purpose shall be posted on the Department of Taxation's website.
- (2) The commissioner shall notify the person in writing of the commissioner's decision. Unless an earlier date is specified in the notice, the excuse shall continue to apply until revoked in writing by the commissioner. The denial or revocation of an excuse under this paragraph is not a final determination of the commissioner and is not subject to further appeal.
- (E) Nothing in this rule affects any taxpayer's obligation to timely file all returns and timely pay all amounts required by Chapter 718. of the Revised Code.

Effective: 1/12/2018

Five Year Review (FYR) Dates: 01/12/2023

CERTIFIED ELECTRONICALLY

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Certification

01/02/2018

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Date

Promulgated Under: 119  
Statutory Authority: 5703.05, 718.80, 718.051, 718.851  
Rule Amplifies: 718.051, 718.851