

Rule Summary and Fiscal Analysis

Part A - General Questions

Rule Number: 5703-41-01

Rule Type: New

Rule Title/Tagline: Filing of returns and payments by electronic means.

Agency Name: Department of Taxation

Division:

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I. Rule Summary

1. **Is this a five year rule review?** No
 - A. **What is the rule's five year review date?**
2. **Is this rule the result of recent legislation?** Yes
 - A. **If so, what is the bill number, General Assembly and Sponsor?** HB 49 - 132 - Rep. Ryan Smith
3. **What statute is this rule being promulgated under?** 119
4. **What statute(s) grant rule writing authority?** 5703.05, 718.80, 718.051, 718.851
5. **What statute(s) does the rule implement or amplify?** 718.051, 718.851
6. **What are the reasons for proposing the rule?**

This regulation is required to be promulgated by R.C. 718.051 and is permitted to be promulgated under R.C. 718.851. Per the Revised Code, the rule is being used to establish the format of documents to be used by taxpayers to file returns and make payments by electronic means and the information taxpayers must submit when filing tax returns by electronic means.

7. **Summarize the rule's content, and if this is an amended rule, also summarize the rule's changes.**

This rule provides guidance for the electronic filing and payment of municipal net profit tax returns and advises of the procedures for taxpayers who wish to be excused from electronic filing or payment.

8. **Does the rule incorporate material by reference?** No
9. **If the rule incorporates material by reference and the agency claims the material is exempt pursuant to R.C. 121.71 to 121.76, please explain the basis for the exemption and how an individual can find the referenced material.**

Not Applicable

10. **If revising or re-filing the rule, please indicate the changes made in the revised or re-filed version of the rule.**

Changing answer to #16 of RSFA to indicate "yes".

II. Fiscal Analysis

11. **As a result of this proposed rule, please estimate the increase / decrease in revenues or expenditures affecting this agency, or the state generally, in the current biennium or future years. If the proposed rule is likely to have a different fiscal effect in future years, please describe the expected difference and operation.**

This will have no impact on revenues or expenditures.

0.00

Not applicable.

12. **What are the estimated costs of compliance for all persons and/or organizations directly affected by the rule?**

Not applicable

13. **Does the rule increase local government costs? (If yes, you must complete an RSFA Part B). No**

14. **Does the rule regulate environmental protection? (If yes, you must complete an RSFA Part C). No**

III. Common Sense Initiative (CSI) Questions

15. Was this rule filed with the Common Sense Initiative Office? Yes

16. Does this rule have an adverse impact on business? Yes

A. Does this rule require a license, permit, or any other prior authorization to engage in or operate a line of business? No

B. Does this rule impose a criminal penalty, a civil penalty, or another sanction, or create a cause of action, for failure to comply with its terms? No

C. Does this rule require specific expenditures or the report of information as a condition of compliance? Yes

The rule requires the electronic filing of tax returns.