

5703-9-61

Electronic filing and payment of Consumer's Use Tax.

(A) Every person required to file a return pursuant to section 5741.12(B) of the Revised Code shall file the return electronically using the Ohio business gateway, as defined in section 718.051 of the Revised Code, the Ohio telefile system, or any other electronic means prescribed by the commissioner.

(B) The electronic returns required by this rule shall be filed as required by sections 5741.12 and 5741.121 of the Revised Code.

(C) Payment of the tax shown due on the return shall be made electronically or in another manner approved by the commissioner.

Effective: 02/01/2013

R.C. 119.032 review dates: 02/01/2018

CERTIFIED ELECTRONICALLY

Certification

01/22/2013

Date

Promulgated Under: 5703.14
Statutory Authority: R.C. 5703.05, 5703.14, 5703.059
Rule Amplifies: 5703.059