

5703-1-15

Electronic software providers; approval and suspension.

(A) As used in this rule:

- (1) "IRS" means the internal revenue service.
- (2) "IRS Publication 1345" or "IRS Publication 4163" means the version as of the most recent effective date of section 5701.11 of the Revised Code.
- (3) "Authorized IRS e-file provider" has the same meaning as when that term is used in:
 - (a) IRS publication 1345 for individual tax returns, and
 - (b) IRS publication 4163 for entity tax returns.
- (4) "Ohio electronic filing program" means the Ohio equivalent of the IRS e-file or modernized e-file programs outlined in:
 - (a) IRS publication 1345 for individual tax returns, and
 - (b) IRS publication 4163 for entity tax returns.
- (5) "Applicant" means any person who is an authorized IRS e-file provider and who files an application with the tax commissioner to become an authorized provider for an Ohio electronic filing program.

(B)

- (1) Pursuant to the authority in, and in fulfillment of the duties established under, sections 718.851, 5703.05, 5703.054, 5703.059 and 5747.082 of the Revised Code, the commissioner ~~shall~~will annually publish the following for becoming an authorized provider for the Ohio electronic filing programs:
 - (a) An application;
 - (b) Approval guidelines, ~~which shall include~~including the items listed in paragraph (C) of this rule;
 - (c) Ohio electronic filing program software tests; and
 - (d) Submission and approval deadlines for those items listed in paragraph (B) (2) of this rule.
- (2) The commissioner may approve any applicant as an authorized provider for the Ohio electronic filing program if the applicant timely and substantially:

- (a) Submits the completed application in adherence with the published approval guidelines;
 - (b) Provides evidence of approval as a registered vendor or accepted participant with the IRS; and
 - (c) Passes all ~~required~~ Ohio electronic filing program software tests.
- (C) After the commissioner approves an applicant as an authorized provider for the Ohio electronic filing program, the commissioner may rescind or suspend the ~~provider's~~ provider's access to the Ohio electronic filing program for poor business practices, which include, but are not limited to, the following:
- (1) The provider made a material misrepresentation during the application process.
 - (2) The provider fails to maintain compliance with ~~the requirements of~~ this rule, or the published approval guidelines and software tests.
 - (3) The provider fails to timely and accurately:
 - (a) Transmit client and personal returns, or
 - (b) Pay client or personal tax liabilities.
 - (4) The provider is suspended or disbarred from practice before the IRS.
 - (5) The provider violates advertising standards, including those promulgated by the IRS.
 - (6) The provider violates any provision in Title LVII of the Revised Code relating to tax preparers.
 - (7) The provider demonstrates unethical practices in return preparation.
 - (8) The provider is convicted of any criminal offense, under either federal or Ohio law, that either:
 - (a) Relates to the preparation of taxes, or
 - (b) Involves an element of dishonesty, fraud, deceit, theft, misrepresentation, or breach of trust.

Effective:

Five Year Review (FYR) Dates: 8/10/2023

Certification

Date

Promulgated Under: 119
Statutory Authority: 5703.05
Rule Amplifies: 718.851, 5703.054, 5747.082, 5703.059
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