

## TO BE RESCINDED

5703-7-02

**Applications for personal income tax refunds.**

The filing of a properly completed annual personal income tax return, as provided by section 5747.08 of the Revised Code, or rule 5703-7-01 of the Administrative Code, will be deemed an application for refund under section 5747.11 of the Revised Code only to the extent of an overpayment resulting from the withholding or estimated payments in excess of the tax liability initially determined by the tax commissioner.

If the taxpayer is not in agreement with the amount of tax liability initially determined by the tax commissioner or if the refund claim is based upon substantive interpretation of the law, then such claims must be filed on form IT AR titled "Application for Personal Income Tax Refund," which is hereby prescribed for all income tax refund claims for which the annual tax return is not deemed an application for refund within this rule.

Nothing contained herein shall prohibit the tax commissioner from any subsequent action or review authorized by Chapter 5747. of the Revised Code, notwithstanding his initial determination of the amount of tax liability or the subsequent payment of such refund claims.

The following form, located on the department's website at <http://www.tax.ohio.gov/Forms>, is incorporated in this rule by reference: "Application for Personal Income Tax Refund," revised September 2008.

Effective: 9/7/2018

Five Year Review (FYR) Dates: 6/21/2018

CERTIFIED ELECTRONICALLY

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Certification

08/28/2018

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Date

Promulgated Under: 119  
Statutory Authority: 5703.05  
Rule Amplifies: 5747.08, 5747.11  
Prior Effective Dates: 02/25/1972, 10/29/1973, 06/02/2014