

5703-7-02

**Applications for personal income tax refunds.**

- (A) An application for refund under section 5747.11 of the Revised Code shall include any of the following:
- (1) An annual return, or amended annual return, ~~filed~~ filed pursuant to Chapter 5747. of the Revised Code to the extent that the facts and figures contained on such return result in an overpayment; or
  - (2) Any other form prescribed by the tax commissioner specifically for the purpose of requesting a refund of a tax imposed by section 5733.41 or Chapter 5747. of the Revised Code.
- (B) Nothing contained herein shall prohibit the commissioner from any subsequent action or review authorized by Chapter 5747. of the Revised Code, notwithstanding the initial determination of the amount of tax liability or the subsequent payment of such refund claims.

Effective:

Five Year Review (FYR) Dates: 9/7/2023

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Certification

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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, 09/07/2018