

5703-7-19 All employer withholding and school district employer withholding taxpayers must file and pay electronically.

(A) Except as provided in paragraph (B) of this rule, effective January 1, 2015, each person required to file employer income tax withholding returns and school district employer income tax withholding returns shall file such returns and remit such payments of the tax liability as follows:

(1) The returns shall be filed electronically using the Ohio business gateway as defined in section 718.051 of the Revised Code or by any other electronic means prescribed by the tax commissioner.

(2) The payment for employer income tax withholding shall be made electronically using Ohio business gateway as defined in section 718.051 of the Revised Code, by the manner prescribed by rules adopted by the treasurer of state under section 113.061 of the Revised Code, or by any other electronic means prescribed by the commissioner.

(3) The payment for school district employer income tax withholding shall be made electronically using Ohio business gateway as defined in section 718.051 of the Revised Code or by any other electronic means prescribed by the commissioner.

(B)

(1) Any person may apply to the commissioner to be excused from the requirement to file and pay electronically under paragraph (A) of this rule as authorized pursuant to division (D) of section 5703.059 of the Revised Code. If a form is prescribed by the commissioner for such purpose, which shall be posted on the department of taxation's web site, the person shall complete such form.

(2) The commissioner will notify the person in writing of the commissioner's decision. Unless an earlier date is specified in the notice, the excuse shall continue to apply until revoked in writing by the commissioner. The denial or revocation of an excuse under this paragraph is not a final determination of the commissioner and is not subject to further appeal.

(3) Nothing in this rule affects any person's obligation to timely file all returns and timely pay all amounts required by Chapter 5747. of the Revised Code.

Effective: 11/13/2014

Five Year Review (FYR) Dates: 11/13/2019

Promulgated Under: 5703.14

Statutory Authority: 5703.05

Rule Amplifies: 5703.059