

XT 2015-01 – Motor Fuel Tax: All Motor Fuel Tax Report and Return Filers Must File and Pay Electronically – Issued February 2015

This information release contains a *draft* amended version of Ohio Adm. Code 5703-11-04 that specifies that all motor fuel tax returns and reports must be filed and paid electronically through the Ohio Business Gateway or through an electronic filing and payment system which will be accessible from the Department's webpage. This amendment is necessary due to the enactment of a statutory definition of "Report" in R.C. 5735.01(EE), the inclusion of exporters and transporters and the change in the electronic filing and payment system. Additionally, the rule also permits the electronic filing of all applications and refund claims.

All comments regarding this rule should be sent to Keven Kuhns, Division Counsel, Excise & Energy Tax Division, at keven.kuhns@tax.state.oh.us by February 27, 2015.

5703-11-04 Motor fuel tax ~~taxpayers~~ return and report filers must file and pay electronically.

(A) Except as provided in paragraph (B) of this rule, each ~~taxpayer~~ dealer, transporter and exporter required to file a motor fuel tax ~~return~~ report shall file such ~~return~~ report and remit any required payment of the tax liability ~~electronically through the department's eTRACS system, which is accessible through the department's website~~ as follows:

(1) ~~As an alternative, any motor fuel tax payments required may be made in the manner prescribed by rules adopted by the treasurer of state under section 113.061 of the Revised Code. The reports shall be filed electronically by using the Ohio business gateway as defined in section 718.051 of the Revised Code or by any other electronic filing and payment system established by the department of taxation.~~

(2) ~~All refund claims, applications and reports may be filed electronically by using the department's eTRACS system, but such electronic submission is not required. All payments shall be made electronically by using the Ohio business gateway, in the manner prescribed by rules adopted by the treasurer of state under section 113.061 of the Revised Code or through another electronic filing and payment system established by the department of taxation.~~

~~(32)~~ All refund claims, and applications and reports may be filed electronically by using the department's of taxation's online filing system, but such electronic submission is not required.

(B)(1) Any person may apply to the tax commissioner to be excused from the requirement to file and pay electronically under paragraph (A) of this rule. 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.

(C) A person taxpayer must file returns and reports and make payment electronically beginning with ~~returns~~ reports and payments filed and paid on or after ~~July 1, 2014~~ November 1, 2015.

(D) Nothing in this rule affects any person's obligation to timely file all returns and reports and timely pay all amounts required by ~~section~~ Chapter 5735. of the Revised Code.

Promulgated Under: 5703.14

Statutory Authority: 5703.05

Rule Amplifies: 5703.059 , 5735.06