

Tax Commissioner Issues Draft Rule (Ohio Admin. Code 5703-9-61) Regarding Electronic Filing and Payment of Consumer's Use Tax

Ohio Rev. Code 5703.059 allows the Tax Commissioner to mandate electronic filing and payment of consumer's use tax returns. Electronic filing and payment of taxes saves time and money for both businesses and Ohio. This rule will implement the electronic filing requirement for consumer's use tax.

This rule mirrors the responsibilities currently in place for electronic filing and payment of sales tax (Ohio vendors) and seller's use tax (out-of-state sellers). Here is a section by section comparison of the rule and current filing requirements:

- Subsection (A) requires filing via the Ohio Business Gateway, TeleFile, or other method designated by the Tax Commissioner. Vendors and sellers are currently required to use the Ohio Business Gateway and TeleFile for electronic filing and payment of sales tax and seller's use tax.
- Subsection (B) requires returns to be filed and payments to be made on the same schedule as paper returns. Currently, most consumers are required to file and pay quarterly.
- Subsection (C) allows the Tax Commissioner to impose the same additional charge for failure to file electronically that is currently authorized by statute (R.C. 5739.12) for sales tax and seller's use tax. As with those two taxes, the additional charge is discretionary and may be remitted by Tax Commissioner.

Please direct any comments or questions you have regarding this draft rule to Phyllis Shambaugh, Counsel, Sales & Use Tax Division at phyllis_shambaugh@tax.state.oh.us by July 30, 2012.

DRAFT – NOT FOR FILING

5703-9-61 Electronic Filing and Payment of Use Tax

(A) Every person required to file a return pursuant to section 5741.12 of the Revised Code shall file the return electronically using the Ohio business gateway, as defined in section [718.051](#) of the Revised Code, the Ohio telefile system, or any other electronic means prescribed by the commissioner. Payment of the tax shown on the return to be due shall be made electronically in a manner approved by the commissioner.

(B) The electronic returns and payments required by this rule shall be filed as required by sections 5741.12 and 5741.121 of the Revised Code.

(C) Any person who fails to file a return or to pay the full amount of the tax shown on the return to be due in the manner prescribed under this rule may, for each such return, be required to forfeit and pay into the state treasury an additional charge not exceeding fifty dollars or ten per cent of the tax required to be paid for the reporting period, whichever is greater, as revenue arising from the tax imposed by this chapter, and such sum may be collected by assessment in the manner provided in section [5741.13](#) of the Revised Code. The commissioner may remit all or a portion of the additional charge and may adopt rules relating to the imposition and remission of the additional charge.
