

5703-11-04

Motor fuel tax return and report filers must file and pay electronically.

(A) Except as provided in paragraph (B) of this rule, each dealer, transporter, terminal operator and exporter required to file a motor fuel tax report shall file such report and remit any required payment of the tax liability as follows:

- (1) The reports shall be filed electronically by using the Ohio business gateway as defined in Chapter 718. of the Revised Code or by any other electronic filing and payment system established by the department of taxation.
- (2) 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.
- (3) All refund claims and applications may be filed electronically by using the department 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 dealer, transporter and exporter must file returns and reports and make payments electronically beginning with reports and payments filed and paid on or after November 1, 2015. A terminal operator must file reports electronically beginning with reports filed on or after ~~the effective date of this rule.~~[February 9, 2017.](#)

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