

\*\*\* DRAFT - NOT YET FILED \*\*\*

5703-7-19

**All employer withholding and school district employer withholding taxpayers must file and pay electronically.**

Pursuant to the authority granted under sections 5703.05 and 5703.059 of the Revised Code:

(A) Except as provided in paragraph (B) of this rule, ~~effective January 1, 2015~~, each person ~~required to file~~ filing employer income tax withholding ~~returns and/or~~ school district ~~employer~~ income tax withholding returns under sections 5747.06 to 5747.072 of the Revised Code shall ~~file such returns and remit such payments of the tax liability as follows:~~

- (1) ~~The returns shall be filed~~ File all such returns electronically using the Ohio business gateway ~~as defined in section 718.051 of the Revised Code~~ or by ~~any~~ in another ~~other~~ electronic ~~means~~ manner as prescribed by the tax commissioner.
- (2) ~~The~~ For individual income tax withholding, make payments ~~for employer income tax withholding shall be made~~ electronically using the Ohio business gateway, ~~as defined in section 718.051 of the Revised Code, by the~~ in another electronic manner ~~as~~ 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, or in the manner prescribed by the treasurer of state under section 113.061 of the Revised Code :-
- (3) ~~The payment for~~ For school district ~~employer~~ income tax withholding, ~~shall be made~~ make payments electronically using the Ohio business gateway ~~as defined in section 718.051 of the Revised Code~~ or by ~~any other~~ in another electronic ~~means~~ manner as 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~~ request an exemption from the electronic filing and payment requirements of paragraph (A) of this rule. Such request must be made in writing on the ~~If a form is prescribed by the commissioner, for such purpose, which~~ The commissioner shall be posted publish the form on the department of taxation's web site, ~~the person shall complete such form.~~
- (2) Upon review and receipt of a request under paragraph (A) of this rule, the ~~The~~ commissioner will notify the person in writing of the ~~commissioner's~~ decision. ~~Unless an earlier date is specified in the notice, the excuse~~ If

granted, the exemption from the electronic filing and payment requirements of paragraph (A) 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.

(a) Until the date, or for the duration, specified in the notice granting the exemption, or

(b) If no date or duration is specified in the notice, until revoked by the commissioner in writing.

(3) A denial or revocation by the commissioner under paragraph (B)(2) of this rule 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.~~

(C) 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.

(D) "Ohio business gateway" has the same meaning as the term is referenced in section 5703.059 of the Revised Code.