

5703-15-23

Cigarette, other tobacco products, [vapor products](#) taxpayers and master settlement agreement filers must file and pay electronically.

- (A) Except as provided in paragraph (B) of this rule, each person required to file a cigarette, other tobacco products [and vapor products tax return](#) or master settlement agreement return or report shall file such return or report and remit any payment of the tax liability as follows:
- (1) The returns and 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.
- (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 must file cigarette and other tobacco products [and vapor products](#) tax returns and master settlement agreement reports and make any payments electronically beginning with returns, reports and payments due on or after January 1, 2019.
- (D) Nothing in this rule affects any person's obligation to file all returns and reports or pay all amounts due in a timely manner in accordance with Chapter 5743. of the Revised Code.