

5703-7-02

Applications for ~~personal income tax refunds~~ refund.

(A) An application for refund under section 5747.11 of the Revised Code shall include any of the following:

- (1) An annual return, or amended annual return, filed pursuant to Chapter 5747. of the Revised Code to the extent that the facts and figures contained on such return result in an overpayment; or
- (2) Any other form prescribed by the tax commissioner specifically for the purpose of requesting a refund of a tax imposed by section 5733.41 or Chapter 5747. of the Revised Code.

(B) Nothing in this rule obligates the commissioner to prescribe a form to request a refund under paragraph (A)(2) of this rule.

(1) In prescribing a form under paragraph (A)(2) of this rule, the commissioner may limit the scope of refunds that may be requested on the form or limit the usage of the form to a certain class of taxpayers.

(2) Any person who files a form prescribed in paragraph (A)(2) of this rule without an annual return or amended annual return may be requested to provide such return or any other information the commissioner deems necessary to support the refund claimed.

~~(B)~~(C) Nothing contained herein shall prohibit the commissioner from any subsequent action or review authorized by Chapter 5747. of the Revised Code, notwithstanding the initial determination of the amount of tax liability or the subsequent payment of such refund claims.