

Ohio TY 2022

Practitioner Electronic Filing Booklet

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2022 ELECTRONIC FILING - INTRODUCTION

In conjunction with the Internal Revenue Service (IRS), the Ohio Department of Taxation provides taxpayers the option of filing their Ohio individual and school district income tax returns electronically via the Federal/State (Fed/State) e-File program through their tax preparer or qualified software transmitters as part of an effort to provide "One-stop shopping" for tax preparation and filing. Ohio will accept electronically transmitted individual and school district income tax returns from all electronic return originators (EROs), preparers and transmitters¹ who qualify.

EROs, preparers, transmitters and software developers must follow the policies, procedures, standards and requirements outlined in the following booklets when filing an Ohio individual or school district income tax return via the Fed/State e-File program: Ohio Practitioner's Electronic Filing Booklet, Software Developer's Booklet and the related IRS Publications 1345, Electronic Return File Specifications and Record Layout for Individual Income Tax Returns, and 4164, Modernized e-File (MeF) Guide for Software Developers And Transmitters.

Developers must adhere to the Ohio 2022 MeF schema and error codes when supporting the MeF platform for tax year 2022. When supporting previous years, developers must adhere to the MeF schema pertinent to that tax year.

Ohio's Electronic Filing and Payment Options

In addition to the Fed/State e-File program, you may file your client's individual and school district income tax returns through Ohio I-File.

Below is a description of Ohio's electronic options.

- Ohio [I-File](#) is an on-line wizard program that asks a series of questions and completes the return for you. A confirmation number is provided after you successfully submit the return electronically. You can file an Ohio income tax return, a school district income tax return and an Ohio income tax information notice, form IT 10. **Note:** Your client must register to use Ohio's on-line applications, including the ePayment application. They will be asked to provide their SSN, last name, and date of birth. Each taxpayer will need the Ohio withholding amount from line 14 of their 2022 IT 1040 return or the issue date of their current Ohio Driver's License or State ID to register. They will be required to create a User ID and password and answer two security questions which would be used for a password reset, if necessary.
- Ohio [ePayment](#) allows taxpayers to pay their Ohio individual income and school district income tax return payments, amended return payments, estimated payments and extension to file payments using an electronic check or credit card. The taxpayers must use the Income Tax Electronic Services Dashboard to make billing and assessment payments.
- Ohio [Guest Payment Service](#) allows taxpayers to pay their Ohio individual income and school district income tax return payments, amended return payments, estimated payments and extension to file payments using an electronic check or credit card. Registration nor an account are not required to utilize this service.

¹ EROs, preparers, transmitters and software developers are defined in IRS Publication 1345.



2022 ELECTRONIC FILING - GETTING STARTED

What is the Federal/State Electronic Filing (Fed/State e-File) Program?

The Federal/State electronic filing program, commonly referred to as the Fed/State e-File program, allows EROs, preparers and transmitters to file the federal and state income tax returns, and, if applicable, the school district income tax return and the Ohio Income Tax Information Notice (IT 10) electronically through a single transmission using software approved by the IRS and Ohio.

Federal/State e-File allows the electronic filing of both federal and state income tax returns at the same time. The electronic filing software places your federal and state return data in separate packets. These packets are transmitted to the IRS in one taxpayer "envelope." The IRS functions as an electronic post office for the participant state. The IRS sends the state electronic return to the Ohio Department of Taxation and the department processes the state return when it is received.

What are the Benefits of the Fed/State e-File Program?

The Fed/State e-File program saves time, provides faster processing, offers quicker refunds (10 to 15 business days for a direct deposit), is more accurate, and provides a federal acknowledgment and a separate state acknowledgment record.

How Do I Get Started?

➤ IRS Application Process

You must register with the IRS for acceptance into the e-File program. If you have questions regarding the application process, you can contact the IRS e-help desk at **(866) 255-0654**.

Upon acceptance, the IRS will assign each approved applicant an electronic filer identification number (EFIN), Electronic transmitter identification number (ETIN), and a Preparer tax identification number (PTIN). The department will use these numbers to identify EROs, preparers, transmitters, and software developers during processing and to post Ohio's electronic return acknowledgments.

➤ Ohio Application Process

If you are registered with the IRS to participate in the Fed/State e-File program, you are automatically registered with Ohio. The department does not require a copy of the IRS acceptance letter. However, the department will conduct a suitability check on the applicants and will notify any applicant who is ineligible to participate in the e-File program.

How Do I Select a Software Company?

All software companies must pass stringent testing before they are approved, in separate testing procedures, by the IRS and Ohio. A software company that is approved by the IRS is not necessarily approved by Ohio.

Please view the list of Ohio [approved software products](#) at tax.ohio.gov. This site is updated daily as each software company passes Ohio testing. Please be aware that inclusion on this list is not an endorsement by the Ohio Department of Taxation. Please do a review of product information to ensure that a product will suit your needs.

What Types of Returns Are Allowed?

The Ohio electronic filing program allows full-year residents, part-year residents and nonresidents to e-File an Ohio Income Tax Return and Ohio School District Income Tax Return, unless otherwise disqualified in the list of 'What Types of Returns are Not Allowed' below.

Please note that Modernized e-File (MeF) will accept an unlimited number of school district returns. The return(s) may reflect a refund, credit, credit/refund split, balance due, or zero balance.

What Types of Returns Are Not Allowed?

The Ohio electronic filing program does not allow individual taxpayers to file the following types of returns:

- Returns beyond the two prior tax years, (MeF will accept returns for the prior two tax years if the software being used was previously approved by Ohio.)
- Returns for fiscal year filers

What Should I Send to Ohio?

Nothing; however, the department may request a copy of the federal, state, or local income tax returns, W-2s or other wage and withholding statements and approved federal extensions if needed to substantiate line items or statements regarding an Ohio individual or school income tax return. To help in this endeavor, the MeF platform has the capability of attaching PDF documents to the electronic return, which should greatly reduce the number of documents you or your client needs to send to the department. In addition, if you submit an Ohio return electronically without line item substantiation, you will receive an alert message with your acknowledgment advising you to fax or submit at tax.ohio.gov/ONRS via the Online Notice Response Service information to the department directly. This will also reduce the number of phone calls or letters sent to your client. The taxpayer should keep all documents for at least four years.

Ohio's e-File Signature

Ohio has designated the acceptance of the perjury statement as its e-File signature. Therefore, the preparer does not have to send a copy of the perjury statement to the department as it is part of the electronic return.

Each taxpayer and spouse, if married filing jointly, must have knowledge of and accept the perjury statement. The tax preparer needs to inform the taxpayer(s) that the preparer accepts the perjury statement on their behalf. A spouse may accept the perjury statement on behalf of his or her spouse for the Ohio and, if applicable, the school district income tax return if the taxpayer has prior authorization from the spouse.

The perjury statement reads as follows:

Under penalties of perjury, I declare that to the best of my knowledge and belief, the Ohio income tax return and if applicable, the Ohio school district income tax return is true, correct and complete. I also declare under penalties of perjury that if I am filing a return with my spouse, I am authorized to make this declaration on his/her behalf and to file the return for both of us.

Consistency Checking

Ohio uses a feature of the Federal/State Electronic Filing Program called "consistency checking". The IRS will verify the federal filing status, the number of exemptions and the federal adjusted gross income on the federal and Ohio income tax returns. If the consistency checks fail on either the federal or state income tax returns, the IRS will reject all returns.



2022 ELECTRONIC FILING - CONTACT INFORMATION

EROs, preparers, transmitters and software developers may call the following numbers for assistance:

Unit	Assistance	Contact Information
Ohio e-File Help Desk	Software Information Technical Assistance Help with Transmittals Acknowledgment Questions	* (614) 466-0197 (Phone) (206) 984-3875 (e-Fax) Individual.Mef@tax.state.oh.us * Please do not provide this number to taxpayers. The number is to be used for technical assistance only. Taxpayers with questions regarding an Ohio or school district income tax return should call the taxpayer assistance phone numbers listed below.
IRS e-File Help Desk	IRS Registration General e-File Information Questions regarding returns that were rejected	* (866) 255-0654
Ohio Taxpayer Assistance	Refund Information	(800) 282-1784
	General Information	(800) 282-1780
	Hearing Impaired	(800) 750-0750 (TDD/TTY)

* **Please do not provide these numbers to taxpayers.** Taxpayers with questions regarding their Ohio individual or school district income tax returns should call the taxpayer assistance phone numbers listed above.



Ohio's Electronic Filing Calendar

TBD	IRS begins accepting Federal/State electronic returns
04/18/2023	Last date for transmitting timely-filed returns
04/23/2023	Last date for transmitting rejected timely-filed returns
10/16/2023	Last date for transmitting Federal/State returns with approved extensions
10/21/2023	Last date for transmitting rejected Federal/State returns with approved extensions

Tax Year 2022 Changes

Please click on the link to view the list of [changes](#).

2022 ELECTRONIC FILING - MANDATING ELECTRONIC FILING

Mandate Highlights

On June 24, 2008, Governor Strickland signed into law, House Bill 562 mandating electronic filing for personal income tax returns.

129th General Assembly House Bill 508 lowered the number of income tax returns that a tax professional may prepare in a year before being required to file all returns electronically, from 75 to 11, beginning in calendar year 2013. A \$50 penalty is imposed for each return in excess of 11 per year not filed electronically but exempts tax professionals who prepared ten or fewer returns in the previous calendar year. The department has excluded school district and amended income tax returns from the electronic mandate this year.

Waiver Exception- You do not have to submit an IT Waiver if any of the following scenarios apply:

- You will be filing less than 12 paper returns during the year.
- You filed less than 11 returns last year.
- You cannot file the federal return electronically based on income tax filing requirements on the IRS web site.
- The return requires a PDF attachment (such as a K-1, other states' tax returns etc.) that your tax preparation software does not support or allow.

To review the Ohio Revised Code site in its entirety, please click [here](#).

Frequently Asked Questions

Listed below are the most frequently asked questions (FAQs) regarding the electronic filing mandate. Please visit our web site for a complete list of [FAQs](#).

I cannot file electronically this year; may I opt out of the electronic filing mandate?

Yes. Although the mandate applies to all paid preparers, there are situations in which a preparer cannot comply with the mandate. To opt out of the e-File mandate, please complete and submit form [IT EF OPT OUT](#). Requests will be reviewed and approved on a case-by-case basis.

How can I comply with the mandate if my business is located in a rural area that doesn't have internet service?

The department understands that some businesses are located in areas that do not offer internet service. Other areas may not offer high speed internet service. Preparers who cannot comply with the mandate due to limited service may request to opt out of the mandate this year. Please complete and submit form [IT EF OPT OUT](#).

What if my client objects to filing their tax return electronically?

The taxpayer who does not want their tax return filed electronically must attach the completed and signed [IT WAIVER](#) to their Ohio form IT 1040. The taxpayer must complete and sign the waiver each year.

My client qualifies for the resident or nonresident/part-year resident credit. May I file the return electronically?

Most software companies support a resident or nonresident/part-year resident electronic return. If your software does not support these credits, you may still file the return electronically via Ohio's free electronic option, [I-File](#).

My client qualifies for one or more of the refundable or nonrefundable business jobs credit. May I file the return electronically?

Most software companies support the refundable and nonrefundable business jobs credit on an electronic income tax return. The MeF platform has the capability of attaching PDF documents to the electronic return, which should greatly reduce the number of documents you or your client needs to send to the department. In addition, if you submit an Ohio return electronically without line-item substantiation, you will receive an alert message with your acknowledgment advising you to fax information to the department directly. If you are unable to attach a PDF copy of the certificate, please fax it to 253-234-1374 or submit at tax.ohio.gov/ONRS via the Online Notice Response Service (Form Name: Credits & Certificates).



2022 ELECTRONIC FILING - TAX RETURNS SHOWING A REFUND AND/OR CREDIT

Overpayment Options

Taxpayers may choose to have the department apply their overpaid taxes as follows:

- Deposit the overpayment directly into the taxpayer's checking, savings, or 529 CollegeAdvantage account.
- Issue a refund check.
- Apply the overpayment towards the taxpayer's credit carry forward to taxable year 2023, or
- Apply part of the overpayment towards the taxpayer's 2023 credit carry forward and either
 - Deposit the remainder directly into the taxpayer's checking, savings, or 529 CollegeAdvantage account, or
 - Receive a refund check for the remainder of the overpayment

Note: Amended return overpayments cannot not be applied to a taxpayer's credit carry forward.

A taxpayer who requests a direct deposit for an original return may expect a refund within 10 to 15 business days from the Ohio acknowledgment date. Taxpayers should wait 16 days after the Ohio acknowledgment date before calling about a direct deposit refund.

A taxpayer who requests a paper check may expect a refund in approximately 30 business days from the Ohio acknowledgment date. Taxpayers should wait 4 weeks after the Ohio acknowledgment date before either calling the refund hotline or emailing the department to inquire about the status of a refund. Refund checks will be mailed directly to the taxpayer.

Delays in Issuing a Refund

The following may delay and/or reduce a refund:

- A tax return that has errors
- A taxpayer and/or spouse, if filing a joint return, who has any outstanding unpaid assessments
- A taxpayer and/or spouse, if filing a joint return, who owes money to the IRS
- A taxpayer and/or spouse, if filing a joint return, who owes money for back child support
- A taxpayer and/or spouse, if filing a joint return, who owes money for overpayment of public assistance
- A taxpayer and/or spouse, if filing a joint return, who owes money to the Ohio Attorney General's Office
- A taxpayer and/or spouse, if filing a joint return, who owes money to the Ohio Bureau of Workers' Compensation



2022 ELECTRONIC FILING - DIRECT DEPOSIT

A refund may be deposited into a checking account, savings account, or 529 CollegeAdvantage account. The financial institution where the funds are deposited must be a state bank, national bank, savings and loan association, mutual savings bank, or credit union.

The Ohio Department of Taxation does not guarantee a specific date that a refund will be deposited into a taxpayer's account and does not issue written notices to taxpayers to confirm a direct deposit. Taxpayers or persons authorized by taxpayers may check the status of their refund(s) by calling the Ohio Refund Hot Line at 800-282-1784 or by visiting our web site at tax.ohio.gov/refund.

Note: The Ohio Department of Taxation is not responsible for the misapplication of a direct deposit refund into a checking, savings, or 529 CollegeAdvantage account that is caused by error, negligence, or malfeasance on the part of the taxpayer, electronic filer, financial institution, or any of their agents.

ERO Direct Deposit Responsibilities

An ERO must do all the following:

- Ensure that the taxpayer is aware of all general information regarding a direct deposit,
- Accept any direct deposit election to any eligible financial institution designated by the taxpayer,
- Ensure that the eligibility requirements are met,
- Verify that the direct deposit information is correct,
- Not charge a separate fee for direct deposit, and
- Caution the taxpayer that after an electronic return has been accepted for processing:
 - The direct deposit election cannot be rescinded,
 - The routing number of the financial institution cannot be changed, and
 - The taxpayer's account number cannot be changed

Direct Deposit Eligibility

The eligibility requirements for direct deposits are as follows:

- The taxpayer must provide the ERO with an account number and routing number for the checking or savings account which the taxpayer designates to receive the direct deposit,
- The taxpayer must provide the ERO with the beneficiary's name, social security number (if applicable) and account number for the 529 CollegeAdvantage account

Note: The 529 CollegeAdvantage account will not have a routing number.

Exception: If the designated depositor account is created for the sole purpose of repaying a Refund Anticipation Loan (RAL) and if the account's identifying data is supplied by the ERO, then the taxpayer does not have to provide account information.

Note: Some financial institutions do not permit deposits from a joint refund into an individual account. The Ohio Department of Taxation is not responsible for a financial institution's refusal to accept a direct deposit for this or any other reason.

Processing a Direct Deposit

The IRS and the Ohio Department of Taxation will verify the direct deposit data submitted on electronic returns. The department will complete the following tests before approving a direct deposit request:

- Compare the entries in the direct deposit fields of the return records,
- Identify account number duplications, and
- Compare the routing numbers to the list of valid routing numbers housed on the financial organization master file

Note: The IRS and Ohio Department of Taxation will validate the routing number provided to Ohio for all electronic deposits. If the routing number fails one or more of the validity tests, the department will not deposit the refund, and the taxpayer will receive his/her refund as a paper check.

Multiple Electronic Deposits

Beginning on January 1, 2018, Ohio will no longer offer the option to split a refund direct deposit into more than 1 account. All deposit account options will still be available to choose from (checking, savings, or 529 accounts).

Note: Your software company will provide you with disclosure statements when requesting a direct deposit. You must inform your client of the disclosure(s), provide a copy upon request, and accept the disclosure checkbox before transmitting the direct deposit request.

Researching an Electronic Deposit

Confirming an electronic deposit – Taxpayers may contact their financial institution directly to confirm an electronic deposit using the [Federal Reserve e-Payments Routing Directory](#). This site will ask for the client's routing number. Follow the on-screen prompts to get the institutions phone number.

Note: Due to privacy laws, your client must be on the line to talk to the financial institution.

Refund Anticipation Loans/Checks

A *refund anticipation loan* (RAL) is defined as money borrowed by the taxpayer from a lender based on the taxpayer's anticipated refund amount. The department is not involved in or responsible for RALs. All parties to RAL agreements, including electronic return originators (EROs), must ensure that taxpayers understand that RALs are interest-bearing loans. The department is not liable for any loss suffered by taxpayers, EROs, or financial institutions due to processing delays, reduced refunds, or direct deposits not being honored (resulting in refund checks being issued).

Note: If you provide these services to your clients, you must inform them of the fees (breakdown of all fees associated with RAL/RAC) and the total combined refund amount (federal & state refund).



2022 ELECTRONIC FILING - TAX RETURNS SHOWING A BALANCE DUE

Ohio Income Tax Returns Showing a Balance Due

Ohio will accept e-Filed Ohio individual income tax returns after the federal approved extension due date of October 16, 2023. However, to avoid interest and penalties, the taxpayer must pay any balance due by April 18, 2023.² Taxpayers may pay by direct debit, credit card, check or money order. Ohio form IT 40P or IT 40XP, Income Tax Payment Voucher must accompany all checks or money order payments. Taxpayers should send their payment with a completed IT 40P or IT 40XP to the following address:

Ohio Department of Taxation
P.O. Box 182131
Columbus, OH 43218-2131

Ohio School District Income Tax Returns Showing a Balance Due

Ohio will accept e-Filed Ohio school district income tax returns after the federal approved extension due date of October 16, 2023. However, to avoid interest and penalties, the taxpayer must pay any balance due by April 18, 2023.³ Taxpayers may pay by direct debit, credit card, check or money order. Ohio form SD 40P or SD 40XP, School District Income Tax Payment Voucher must accompany all checks or money order payments. Taxpayers should send their payment with a completed SD 40P or SD 40XP to the following address:

School District Income Tax
P.O. Box 182389
Columbus, OH 43218-2389

² Taxpayers cannot use an Ohio school district income tax refund to offset an Ohio income tax balance due.

³ Taxpayers cannot use an Ohio income tax refund to offset an Ohio school district income tax balance due.



2022 ELECTRONIC FILING - PAYING TAXES BY DIRECT DEBIT

Benefits of Paying by Direct Debit

Taxpayers may take advantage of the following options when they pay by direct debit:

- Pay their Ohio individual and school district income taxes electronically from their checking or savings account
- Pay their Ohio individual and school district income tax balances due in full
- Make a partial payment towards their Ohio individual and school district income tax balances due⁴
- Postdate a direct debit request through April 18, 2023⁵

Direct Debit Options

A taxpayer who has a balance due on both the Ohio individual and school district income tax return may use the following options to pay both accounts:

- Pay the taxes due from the same account (checking or savings)
- Pay the taxes due from different accounts (checking or savings)
- Request a direct debit for the Ohio income tax due and pay the school district income tax due with a check money order or credit card
- Request a direct debit for the school district income tax due and pay the Ohio income tax due with a check money order or credit card

A taxpayer who has a balance due on the Ohio individual income tax return and a refund on the Ohio school district income tax return may use the following options for the accounts:

- Pay the taxes due and request a refund from the same account (checking or savings)
- Pay the taxes due and request a refund from different accounts (checking or savings)
- Request a direct debit for the balance due and request a paper check for the refund

A taxpayer who has a refund on the Ohio individual income tax return and a tax due on the Ohio school district income tax return may use the following options for the accounts:

- Pay the taxes due and request a refund from the same account (checking or savings)
- Pay the taxes due and request a refund from different accounts (checking or savings)
- Request a direct debit for the balance due and request a paper check for the refund

Canceling a Direct Debit

A taxpayer who has requested a direct debit payment for a future date has the option to cancel the payment through our Ohio [ePayment](#) online application if the payment is in pending status.

⁴ A taxpayer who pays less than the tax due may pay the remainder balance due through the Ohio Guest Payment service or ePayment system at tax.ohio.gov/pay, with a credit card through ACI Payments, INC or with a paper check or money order that is attached to the applicable payment voucher, IT 40P or SD 40P. Failure to remit payment of all taxes due by filing deadline may result in additional interest and penalties.

⁵ The payment date must equal the filing date of the tax return if filed after filing deadline (direct debit requests only).



2022 ELECTRONIC FILING - PAYING TAXES BY CREDIT CARD

Approved Credit Cards

Taxpayers may use their American Express, Discover, MasterCard, or Visa to pay their Ohio individual and school district income tax balance due amounts. ACI Payments, INC will process all credit card payments. They will charge a convenience fee based on the amount of the tax payment. **Ohio does not receive any portion of the convenience fee.**

How to Use a Credit Card to Pay an Income Tax Bill

To make a credit card payment using a touch-tone telephone, call toll free, (800) 2PAY-TAX, (800) 272-9829. Follow the recorded instructions. To make a credit card payment over the Internet, visit [ACI Payments, INC](#) web site. Select the "State Payments" icon. Enter the Ohio jurisdiction code, **6446**. This code identifies taxpayers from Ohio who want to pay their individual and/or school district income tax or other billing notices they receive from the department. Follow the menu prompts to complete the transaction.

Confirmation Number

The taxpayer will receive a confirmation number after ACI Payments, INC has received all the necessary information. Taxpayers should not hang up or disconnect from the Internet until they receive this number. Please be sure to document this number and maintain with your tax records.

Payment Posting Date

The transmission date of the credit card payment is considered the payment date. You cannot forward date a credit card payment.

Canceling Credit Card Payments

To cancel a credit card payment, the taxpayer must contact the credit card company. The credit card company will contact ACI Payments, INC who will contact the Ohio Department of Taxation. If the department determines that the taxpayer does not owe the taxes for which the payment was authorized, the charge will be cancelled. However, the department will not cancel the credit card payment if the return indicates a balance due for the payment amount.



2022 ELECTRONIC FILING - MODERNIZED E-FILE

Modernized e-File Highlights

In taxable year 2009, the Federal/State e-File program began the phase in of Modernized e-File (MeF). The MeF system uses XML as its programming base and supports web-based filing.

Modernized e-File Error Codes

One of the many advantages of Modernized e-File is the ability to identify problems with a return before we process it. Software developers and practitioners will receive an error code with the acknowledgment transmission when software or practitioner errors are identified. You will find a complete list of error codes on our [Tax Preparers](#) page at tax.ohio.gov. Error code types are summarized below.

- T0000 and X0000
 - IRS validations that are checked again at the state level
- OH-COMMON / OH-PIT
 - Errors that may occur on the personal, school district or zero liability/no refund income tax return
- OH-IT1040
 - Errors that may occur on the personal income tax return only
- OH-SD100
 - Errors that may occur on the school district income tax return only
- OH-IT10
 - Errors that may occur on the zero liability/no refund income tax return

The acknowledgment file indicates if the Ohio individual, and if applicable, the school district income tax return has been accepted, accepted with an alert message, or rejected.

An **'Accepted'** return indicates the return was received and processed. At the time of receipt, you do not have to correct or retransmit the return.

A **'Reject'** in the acknowledgment file indicates the return has errors. It has **not** been accepted or processed. It is the practitioner's responsibility to correct the errors and retransmit the return timely. The message that accompanies the error code will provide additional details.

An **'Alert'** in the acknowledgment file indicates the return was received and processed. At the time of receipt, you do not have to correct or retransmit the return. The message that accompanies the alert code will provide additional details.

Returns that are rejected due to **technical problems** may be corrected and retransmitted by the software company; however, it is the practitioner's responsibility to verify acknowledgment of the Ohio, and if applicable, the school district income tax return. Returns that are not acknowledged by Ohio have **not** been accepted or processed.

All returns go through a series of business rules after they have been accepted for processing. As such, there may be delays in processing the taxpayer's return. The department will notify the taxpayer if they need additional information to verify a line-item adjustment or to verify taxes withheld. This process may delay a taxpayer's refund, increase a taxpayer's refund/balance due, or reduce a taxpayer's refund/balance due.

Purpose of the Ohio Acknowledgment

The Ohio acknowledgment informs the transmitter that the department has received the Ohio individual and, if applicable, the school district income tax return and/or IT 10.

The Ohio acknowledgment does not indicate if there are any errors that may delay the processing of the return⁶ or if the return is a refund return, credit return, credit-refund split return, balance due return or a zero-balance return.

Note: The Ohio acknowledgment is separate from the IRS acknowledgment. Receiving an IRS acknowledgment does not mean the Ohio Department of Taxation received the state income tax return or, if applicable, the school district income tax return or IT 10.

School District Acknowledgments

Software companies will provide a school district acknowledgment when the return is sent via the MeF platform. You will receive this acknowledgment if the school district is attached to the Ohio return or if it is sent in a separate transmission. You will receive an acknowledgment for all school district returns that were submitted in a transmission.

Rejected Federal and Ohio Income Tax Returns submitted via Modernized e-File (MeF)

You may receive alert messages and reject codes if your returns are filed through the MeF system. Please contact the Ohio e-File help desk @ (614) 466-0197 if you have questions regarding a rejected return or an alert message.

Retransmitting Rejected Returns

If the IRS rejects the federal or state return, you must correct all errors and file the return again. You may, i) retransmit the federal and state return(s) together through your software, ii) retransmit the Ohio individual and, if applicable, school district income tax return(s) through your software's 'State Only' option, iii) file the Ohio individual and, if applicable, school district income tax return(s) using the **FREE** Ohio I-File option at tax.ohio.gov/file, or iv) file a paper return.

Note: If the IRS rejects the federal and state returns, and if the Ohio school district return was submitted in the same transmission, the Ohio school district income tax return will reject automatically.

What Should I Do if I Do Not Receive an Ohio Acknowledgment?

Under normal processing conditions, your software company may retrieve the Ohio acknowledgment files within one business day after they receive the IRS acknowledgment. If you do not receive the Ohio acknowledgment, please contact your software provider or transmitter. The software provider or transmitter will tell you if they received the acknowledgment file and if you filed the Ohio individual income tax return, school district income tax return, or IT 10.

The software provider or transmitter will contact the Ohio e-File help desk if they do not receive an Ohio individual or school district acknowledgment.

⁶ If you need to correct the IT 1040, or SD 100 after the department has processed the e-Filed return(s), please file an amended return (IT 1040X/SD 100X) by mail.



2022 ELECTRONIC FILING - RESPONSIBILITIES & REQUIREMENTS

EROs, Preparers, Transmitters, and Software Developers Responsibilities

EROs, preparers, transmitters, and software developers must maintain the highest degree of integrity, compliance, and accuracy to remain in the Federal/State Electronic Filing Program. They must meet Ohio and IRS requirements including those listed below:

- Request proper identification before beginning the taxpayer's return
- Verify the accuracy of the taxpayer's name, address, and social security number. This information will be used to update the department's records; errors may delay a refund
- Verify the accuracy of the taxpayer's routing number and account number when submitting a return for direct deposit or direct debit
- Comply with the requirements and specifications found in this booklet and in IRS Publication 1345
- File electronic returns in a timely manner. The transmission date of the Ohio electronic return will be considered the filing date for the return
- Retrieve the Ohio acknowledgment to ensure that the department has received the state income tax return and, if applicable, the attached school district income tax return
- Provide the Ohio acknowledgment to their EROs and preparers in a timely manner (applicable to transmitters)
- Ensure that their client's electronic return is acknowledged by the Ohio Department of Taxation. If an Ohio electronic return fails to reach the department, the preparer must resubmit the return through the IRS as a State Only return, file a return using the Ohio I-File option or advise the client to file a paper return
- Comply with laws and regulations restricting disclosure of tax return information

Our Right to Revoke – Acceptance and Approval

The Ohio Department of Taxation may revoke the participant's acceptance of an ERO, preparer, transmitter, or software developer for just cause. Failure to comply with the guidelines set forth in this booklet is just cause. The following may result in the revocation of a participant's acceptance into the program:

- Conviction of a criminal offense under the revenue laws of any state
- Any offense involving dishonesty or breach of trust
- Failure to file timely and accurate Ohio individual and school district income tax returns
- Failure to pay income tax liabilities⁷
- Other facts or conduct of a disreputable nature reflecting adversely on the program
- Unethical practices in return preparation
- Suspension by the IRS
- Failure to transmit error-free returns consistently

⁷ Applicants and participants may inquire about filing and paying any outstanding income tax liabilities by contacting the Ohio Department of Taxation at (800) 282-1780.