

Ohio Requires Tax Return Preparers to Use Electronic Filing in 2009

Beginning January 1, 2010 Ohio will require most tax return preparers to file client returns electronically. This requirement applies only to the filing of the 2009 Form IT-1040, Ohio individual income tax return.

The tax commission may impose a **\$50 penalty** for each return that was not electronically filed, but should have been.

What should a taxpayer do if they do not wish to file their tax return electronically? The taxpayer should complete and sign a waiver form explaining why they want to opt out of the electronic filing program.



The paid preparer is required to provide copies of the completed waiver forms to the Ohio Department of Taxation. A waiver will need to be completed and signed each year.

Based on this new requirement by the State of Ohio, **WDW will prepare all Ohio Form IT-1040 forms for electronic filing, unless the client wishes to request a waiver.** Additional information regarding the waiver form will be provided when the forms become available from the Ohio Department of Taxation.

This requirement may be delayed until January 1, 2011, but information regarding a delay has not yet been posted on the Ohio Department of Taxation website. We will alert you to any changes, in future Client Lines.