



Ohio Revised Code

Section 5703.51 Written information and instructions for taxpayers.

Effective: September 6, 2002

Legislation: Senate Bill 200 - 124th General Assembly

(A) The tax commissioner shall include in the instruction booklet for filing the annual return of personal property taxes a general description of the method by which the tax is assessed and collected and the rights and responsibilities of taxpayers in that process.

(B) At or before the commencement of an audit, the tax commissioner shall provide to the taxpayer a written description of the roles of the department of taxation and of the taxpayer during an audit and a statement of the taxpayer's rights, including any right to obtain a refund of an overpayment of a tax. At or before the commencement of an audit, the commissioner shall inform the taxpayer when the audit is considered to have commenced.

(C) With or before the issuance of an assessment, the tax commissioner or county auditor shall provide to the taxpayer:

(1) A written description of the basis for the assessment and any penalty required to be imposed with the assessment;

(2) A written description of the taxpayer's right to appeal the assessment and an explanation of the steps required to request administrative review by the tax commissioner;

(3) A written description of the collection remedies available to the state, including a statement that if the taxpayer fails to pay an assessment within sixty days after it is due, the tax commissioner will certify the amount to the attorney general for collection, and a summary of the provisions contained in section 131.02 of the Revised Code.

(D) With or before the issuance of a final determination of the tax commissioner, the commissioner or county auditor shall provide to the taxpayer a written description of the steps required to perfect an appeal to the board of tax appeals.



(E) Except in cases involving suspected criminal violations of the tax law or other criminal activity, the tax commissioner shall conduct an audit of a taxpayer during regular business hours and after providing reasonable notice to the taxpayer. A taxpayer who is unable to comply with a proposed time for an audit on the grounds that the proposed audit would cause inconvenience or hardship must offer reasonable alternative dates for the audit.

(F) At all stages of an audit or the administrative review of the audit by the tax commissioner or county auditor, a taxpayer is entitled to be assisted or represented by an attorney, accountant, bookkeeper, or other tax practitioner. The tax commissioner shall prescribe a form by which a taxpayer may designate such a person to assist or represent the taxpayer in the conduct of any proceedings resulting from actions by the tax commissioner or county auditor. In the absence of this form, the commissioner or auditor may accept such other evidence as the commissioner considers appropriate that a person is the authorized representative of a taxpayer.

A taxpayer may refuse to answer any questions asked by the person conducting the audit until the taxpayer has an opportunity to consult with the taxpayer's attorney, accountant, bookkeeper, or other tax practitioner. This division does not authorize the practice of law by a person who is not an attorney.

(G) A taxpayer may record, electronically or otherwise, the audit examination.

(H) The failure of the tax commissioner or county auditor to comply with a provision of this section shall neither excuse a taxpayer from payment of any taxes shown to be owed by the taxpayer nor cure any procedural defect in a taxpayer's case.

(I) If the tax commissioner or county auditor fails to substantially comply with the provisions of this section, the commissioner, on application by the taxpayer, shall excuse the taxpayer from penalties and interest arising from the audit or assessment.

A taxpayer shall make application to the commissioner under this division within one year of the date the taxpayer knows of or should have known that the commissioner or county auditor failed to substantially comply with the provisions of this section.