



## Ohio Revised Code

### Section 5745.13 Adjustments to income apportionable to municipal corporation.

Effective: June 30, 2007

Legislation: House Bill 119 - 127th General Assembly

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If, upon examination of any books, records, reports, or other documents of a taxpayer, the tax commissioner determines that an adjustment shall be made in the portion of the taxpayer's income that is to be apportioned to a municipal corporation, the tax commissioner shall notify the taxpayer and, if the adjustment causes an adjustment in the taxpayer's tax owed to a municipal corporation for the taxpayer's taxable year of more than five hundred dollars, shall notify that municipal corporation that the taxpayer's tax has been adjusted.

Any municipal corporation to which such a notice is issued may request a review and redetermination of the taxpayer's federal taxable income, Ohio net income, or the portion of Ohio net income apportioned to the municipal corporation by filing a petition with the tax commissioner not later than sixty days after the tax commissioner issues the notice. The petition shall be filed either personally or by certified mail, and shall indicate the objections of the municipal corporation.

Upon receiving such a petition, if a hearing is requested the tax commissioner shall assign a time and place for a hearing on the petition and shall notify the petitioner of the time and place of the hearing by ordinary mail. The tax commissioner may continue the hearing from time to time as necessary. The tax commissioner shall make any correction to the taxpayer's federal taxable income, Ohio net income, or apportionment of Ohio net income that the commissioner finds proper, and issue notice of any correction by ordinary mail to the petitioner, to each other municipal corporation affected by the correction of the apportionment, and to the taxpayer. The tax commissioner's decision on the matter is final, and is not subject to further appeal.

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