



## Ohio Administrative Code Rule 5703-1-01 Information exchange with other states.

Effective: [October 27, 2023](#)

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Under authority of section 5703.40 of the RevisedCode, it is hereby ordered that all divisions of this department may exchangeany or all data or other information which this department may have before it,other than that secured from the federal government or from some other state,with state departments of any other state of the United States which administerthe tax laws of such state under the following circumstances andconditions:

A reciprocal agreement with the tax administeringauthority of each other state will provide for the mutual exchange ofinformation with such other state;

A record of such information so exchanged will bemaintained by the division of this department concerned with such exchange,either sending or receiving such information, for a period of four years fromthe date of exchange;

Such information received from another state istreated as confidential pursuant to the reciprocal agreement that existsbetween such other state and the state of Ohio.

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