



Ohio Administrative Code

Rule 5703-13-06 International registration plan, audits and hearings.

Effective: January 3, 2022

Pursuant to section 5703.12 of the Revised Code and the "International Registration Plan" adopted pursuant to division (A) of section 4501.02 of the Revised Code:

(A) A person who receives international registration plan audit findings from the tax commissioner may protest the findings by filing a written objection with the commissioner.

(B) Unless the person described in paragraph (A) of this rule files with the commissioner, within sixty days of the date on the audit closing letter, a written objection, signed by the person, or by the person's authorized agent having knowledge of the facts, the audit findings become final.

(C) Upon completion of the review and hearing, if requested by the person described in paragraph (A) of this rule, the commissioner shall issue a final determination that upholds or modifies the audit findings. A copy of the final determination shall be served on the person in the manner provided by section 5703.37 of the Revised Code, and it is subject to appeal under section 5717.02 of the Revised Code.

(D)

(1) After the person described in paragraph (A) of this rule has exhausted all appeals or the time for filing an appeal has expired, the commissioner or registrar of motor vehicles will transmit any adjustments resulting from the audit, and any subsequent appeal, to the appropriate authorities in all jurisdictions as provided by the "International Registration Plan."

(2) If the person described in paragraph (A) of this rule fails to timely file a written objection as provided for in paragraph (B) of this rule, but provides additional information related to the audit to the commissioner prior to the commissioner or registrar notifying the jurisdictions described in paragraph (D)(1) of this rule, the commissioner or registrar may review and adjust the audit findings and notify the appropriate authorities in all jurisdictions based on the adjustments. If such audit



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adjustments are made, they are not subject to appeal.