

## **TAXPAYERS' RIGHTS AND RESPONSIBILITIES**

### **Audits and Assessments**

"Taxpayers' rights and responsibilities" means the rights provided to taxpayers in sections 718.11, 718.12, 718.19, 718.23, 718.36, 718.37, 718.38, 5717.011, and 5717.03 of the Ohio Revised Code and any corresponding ordinances of the Municipality, and the responsibilities of taxpayers to file, report, withhold, remit, and pay municipal income tax and otherwise comply with Chapter 718 of the Ohio Revised Code and resolutions, ordinances, and rules adopted by a municipal corporation for the imposition and administration of a municipal income tax.

#### **311-87 Investigative Powers of the Tax Commissioner**

The tax commissioner is authorized to examine the books, papers, records and federal and state income tax returns of any employer, taxpayer, or any other person subject to, or that the tax commissioner believes is subject to, the provisions of this chapter, for the purpose of verifying the accuracy of any return made, or, if no return was filed, to ascertain the tax or withholdings due under this chapter.

#### **311-87 Records Verification**

No person issued written notice by the tax commissioner requesting compelling attendance at a hearing or producing additional documentation, books, papers, records, or federal income tax returns under this section shall fail to comply.

#### **311-79 Rules of an Audit**

The request by the tax commissioner to appear in person with books and records is deemed to be an audit. The Audit commences when the examiner meets with the taxpayer in the office of the Income Tax Division. The audit shall be conducted during regular business hours and after providing reasonable notice to the taxpayer. At all stages of an audit a taxpayer is entitled to be assisted or represented. A taxpayer may refuse to answer any questions asked by the person conducting an audit until the taxpayer has an opportunity to consult with the taxpayer's representative. A taxpayer may record, electronically or otherwise, the audit examination. The failure of the tax commissioner to comply with the rules of an audit does not relieve the taxpayer of the tax liability, but maybe excuse the taxpayer from penalties and interest.

#### **311-97 Board of Review**

Any person who has been issued an assessment may appeal the assessment to the board created pursuant to this section by filing a request with the board. The request shall be in writing, shall specify the reason or reasons why the assessment should be deemed incorrect or unlawful, and shall be filed within sixty days after the taxpayer receives the assessment.

Appeals from a final determination of a local board of tax review may be taken by the taxpayer or the tax commissioner to the board of tax appeals or may be taken by the taxpayer or the tax commissioner to a court of common pleas as otherwise provided by law as prescribed in ORC Sections 5717.011 and 5717.03.

#### **311-99 Time Limits**

In most cases, civil actions to recover municipal income taxes and penalties and interest on municipal income taxes shall be brought within three years after the tax was due or the return was filed, whichever is later.

#### **311-71 Refund Requests**

Upon receipt of a complete and timely filed request for a refund, the tax commissioner shall refund to taxpayers overpayments of more than ten dollars within ninety days, or notify the taxpayer, in writing, of the amount of the refund that was denied, the reasons for the denial, and instructions for appealing.

#### **311-93 Opinion of the Tax Commissioner**

A taxpayer may submit a written request for an opinion of the tax commissioner as to whether or how certain income, source of income, or a certain activity or transaction will be taxed. The written response of the tax commissioner shall be an "opinion of the tax commissioner" and shall bind the tax commissioner provided all of the conditions are satisfied.

#### **311-9-A2. Assessment**

An assessment is a written finding by the tax commissioner that a person has underpaid municipal income tax, or owes penalty and interest, or any combination of tax, penalty, or interest, to the municipal corporation, with "ASSESSMENT" in capital letters at the top. An assessment shall commence the person's time limitation for making an appeal to the local board of review.