

Role of a Tax Administrator during an Audit

Section 718.36

“Role of a Tax Administrator during an Audit” means the duties and responsibilities of the tax administrator during the audit as provided by Chapter 718 of the Ohio Revised Code and resolutions, ordinances, and rules adopted by a municipal corporation for the imposition and administration of a municipality.

- The Tax Administrator must provide a written description of the taxpayer and tax administrator’s roles during an audit.
- The Tax Administrator must provide a statement on the taxpayer’s rights and responsibilities which include the right to obtain a refund on overpayments.
- The Tax Administrator shall inform the taxpayer when the audit is considered to have commenced.
- The Tax Administrator shall conduct an audit during regular business hours and after providing reasonable notice to the taxpayer.
- The Tax Administrator shall prescribe the form by which the taxpayer designates a person to assist or represent the taxpayer.
- The Tax Administrator can exercise all powers whatsoever of an inquisitorial nature as provided by law, including, the right to inspect books, accounts, records, memorandums, and federal and state income tax returns.
- The Tax Administrator’s inquisitorial power includes examining persons under oath, to issue orders or subpoenas, and testimony, to take depositions, to apply for a court for attachment proceedings as for contempt.
- The Tax Administrator can appoint agents and prescribe their powers and duties.
- The Tax Administrator may investigate any claim of overpayment.
- The Tax Administrator has the authority relative to consenting to the compromise and settlement of tax claims.

- The Tax Administrator has the authority provided by law relative to the use of alternative apportionment methods by taxpayers.
- The Tax Administrator is authorized to make all tax findings, determinations, computations, assessments and orders.
- The Tax Administrator's rejection of a compromise or payment-over-time agreement proposed by the taxpayer with respect to a claim is not appealable.
- The Tax Administrator may require any person filing a tax document to provide identifying information, which may include the person's social security number, federal employer identification number, other identification numbers or domicile factor documentation.