

Role of a Taxpayer during an Audit

Section 718.36

"Role of a Taxpayer during an Audit" means the duties and responsibilities of the taxpayer 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.

- It is the responsibility of the taxpayer to read the taxpayer's rights and responsibilities summary and the roles of the taxpayer and tax administrator during an audit.
- A taxpayer who is unable to comply with a proposed time for an audit on the grounds that the proposed time would cause inconvenience or hardship must offer reasonable alternative dates for the audit. The audit shall be conducted during regular business hours of the City.
- A taxpayer is entitled to be assisted or represented by an attorney, accountant, bookkeeper, or other tax practitioner. The taxpayer will complete a form to designate such a person to assist or represent the taxpayer in the conduct of any proceedings.
- 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 attorney, accountant, bookkeeper, or other tax practitioner.
- A taxpayer may record, electronically or otherwise, the audit examination.
- The failure of the Tax Administrator to comply with a provision of this section shall neither excuse a taxpayer from payment of any taxes owed by the taxpayer nor cure any procedural defect in a taxpayer's case.
- The failure of the Tax Administrator to substantially comply with the provisions of this section, upon application by the taxpayer, shall excuse the taxpayer from penalties and interest arising from the audit.
- The taxpayer may round to the nearest whole dollar all amounts the person is required to enter on any return, report, voucher, or other document.

- The taxpayer's failure to provide the necessary and required information by the Tax Administrator shall preclude consideration of a payment-over-time agreement.
- The records and other documents of any taxpayer, employer, or other person that is subject to, or that a Tax Administrator believes is subject to, the provisions of this Chapter shall be open to the Tax Administrator's inspection during business hours and shall be preserved for a period of six years.
- A taxpayer can be compelled to attend a hearing or examination and to produce any books, papers, records, and federal and state income tax returns in such person's possession or control.
- No person shall knowingly make, present, aid, or assist in the preparation or presentation of a false or fraudulent report, return, schedule, statement, claim, or document authorized or required by municipal corporation ordinance, or state law to be filed with the Tax Administrator.
- No person shall knowingly procure, counsel, or advise the preparation or presentation of such report, return, schedule, statement, claim, or document, or knowingly change, alter, or amend, or knowingly procure, counsel, or advise such change, alteration, or amendment of the records upon which such report, return, schedule, statement, claim, or document is based with intent to defraud the Municipality or Tax Administrator.