



## Ohio Revised Code

### Section 5725.10 Powers and duties of tax commissioner.

Effective: July 1, 1987

Legislation: House Bill 171 - 117th General Assembly

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The tax commissioner shall prescribe the forms of returns to be made by financial institutions and dealers in intangibles, consistently with this chapter, and may adopt rules, not inconsistent with this chapter, governing the making of returns, and may upon verified application of any such institution or dealer, and for good cause shown, extend the time, not to exceed thirty days, within which the return shall be made. The enumeration in this chapter of facts required to be stated in any return are not exclusive, and the commissioner may require any other statement or propound any question in the forms of returns prescribed by him that is relevant and material for the purpose of enabling the commissioner to make any assessment which he is required by this chapter to make or to assess the taxable property of any other taxpayer, pursuant to Title LVII of the Revised Code, or to administer any laws of this state relating to taxation. Each question propounded shall be answered specifically, and no return shall be accepted until full disclosure has been made as required by the prescribed blank form. This chapter is a law which the commissioner is required to administer within the meaning of sections 5703.17 to 5703.37, 5703.39, 5703.41, and 5703.45 of the Revised Code. Neither the returns mentioned in this section nor any documents required to be filed with those returns shall be open to public inspection.

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