



Ohio Revised Code

Section 718.23 Verification of accuracy of returns.

Effective: March 23, 2015

Legislation: House Bill 5 - 130th General Assembly

(A) A tax administrator, or any authorized agent or employee thereof may examine the books, papers, records, and federal and state income tax returns of any employer, taxpayer, or other person that is subject to, or that the tax administrator 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 due under this chapter. Upon written request by the tax administrator or a duly authorized agent or employee thereof, every employer, taxpayer, or other person subject to this section is required to furnish the opportunity for the tax administrator, authorized agent, or employee to investigate and examine such books, papers, records, and federal and state income tax returns at a reasonable time and place designated in the request.

(B) 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 following the end of the taxable year to which the records or documents relate, unless the tax administrator, in writing, consents to their destruction within that period, or by order requires that they be kept longer. The tax administrator of a municipal corporation may require any person, by notice served on that person, to keep such records as the tax administrator determines necessary to show whether or not that person is liable, and the extent of such liability, for the income tax levied by the municipal corporation or for the withholding of such tax.

(C) The tax administrator may examine under oath any person that the tax administrator reasonably believes has knowledge concerning any income that was or would have been returned for taxation or any transaction tending to affect such income. The tax administrator may, for this purpose, compel any such person to attend a hearing or examination and to produce any books, papers, records, and federal income tax returns in such person's possession or control. The person may be assisted or represented by an attorney, accountant, bookkeeper, or other tax practitioner at any such hearing or examination. This division does not authorize the practice of law by a person who is not an attorney.



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(D) No person issued written notice by the tax administrator compelling attendance at a hearing or examination or the production of books, papers, records, or federal income tax returns under this section shall fail to comply.