



## Ohio Administrative Code

### Rule 5703-1-12 Requests for an opinion of the tax commissioner.

Effective: [October 27, 2023](#)

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As used in this rule, "opinion" means an opinion of the tax commissioner as provided for in section 5703.53 of the Revised Code.

(A) A taxpayer requesting an opinion must:

(1) Submit the request in writing;

(2) Request an "opinion of the tax commissioner";

(3) State all facts of the activity or transaction for which the opinion is requested;

(4) Identify the parties involved in the activity or transaction about which the opinion is requested;

(5) Set out the specific legal question or questions for which the opinion is requested; and

(6)

(a) Be signed by the taxpayer or, if the taxpayer is a corporation, by an officer or employee of the corporation authorized to act on its behalf; or

(b) Be signed by the taxpayer's tax representative if the taxpayer has filed in writing, signed by the taxpayer or, if the taxpayer is a corporation, by an officer or employee of the corporation authorized to act on its behalf, authorization for the tax representative to request such an opinion on behalf of the taxpayer and to answer questions on behalf of the taxpayer for purposes of the request.

(7) If a request is made for an opinion to be confidential, support any request for the opinion to be confidential with a valid reason therefore (e.g. publication of a redacted opinion would still identify the taxpayer or a trade secret of the taxpayer).



(B) Any correspondence that does not meet all of the criteria in paragraph (A) of this rule is general correspondence. A response to general correspondence is not an opinion.

(C) The commissioner may request additional documentation or memoranda in support of a request for an opinion as she or he deems necessary.

(D) The commissioner has the discretion to decline to issue a requested opinion.

(E) An opinion will bear an opinion number and be headed "Opinion of the Tax Commissioner." Any document that does not bear an opinion number and heading is not an opinion.

(F) Any taxpayer who receives an opinion may rely on that opinion. The commissioner will follow that opinion in determining the tax liability of that taxpayer from the date of the issuance of the opinion until any of the following events occurs:

(1) The opinion is specifically revoked in writing and sent to the taxpayer. The effective date of a revocation will be the date it is received by the taxpayer or one year after the issuance of the opinion, whichever is later;

(2) The effective date of any rule of the commissioner inconsistent with the opinion;

(3) The effective date of any state or federal statutory amendment or federal rule change that renders the opinion inconsistent with the laws of the state of Ohio or the United States;

(4) The date of any decision concerning the laws of the state of Ohio or the United States by a state or federal court or by the Ohio board of tax appeals that renders the opinion inconsistent with the decision;

(5) Any change in the taxpayer's material facts on which the opinion was based; or

(6) The expiration date of the opinion, if specified in the opinion.



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(G) An opinion does not bind the commissioner as to the treatment of any transaction or tax liability arising prior to the issuance of the opinion.

(H) An opinion binds the commissioner only with respect to the taxpayer for whom the opinion was issued.