



## Ohio Administrative Code Rule 5703-31-04 Confidentiality statutes.

Effective: February 1, 2011

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The following federal statutes or state statutes make personal information maintained by the agency confidential and identify the confidential personal information within the scope of rules promulgated by this agency in accordance with section 1347.15 of the Revised Code:

- (A) Social security numbers: 5 U.S.C. 552a., unless the individual was told that the number would be disclosed;
- (B) "Bureau of Criminal Investigation and Information" criminal records check results: section 4776.04 of the Revised Code;
- (C) Confidentiality and disclosure of returns and return information: section 6103 of the Internal Revenue Code;
- (D) Unauthorized disclosure of information: section 7213 of the Internal Revenue Code;
- (E) Unauthorized inspection of returns or return information: section 7213 (a) of the Internal Revenue Code;
- (F) Civil damages for unauthorized inspection or disclosure of returns and return information: section 7431 of the Internal Revenue Code;
- (G) Prohibition against divulging information: section 5703.21 of the Revised Code;
- (H) Confidentiality of financial information regarding personal property taxation: section 5711.101 of the Revised Code;
- (I) Confidentiality of certain estate tax information: section 5731.90 of the Revised Code;



(J) Confidentiality of annual franchise tax report: division (G) of section 5733.03 of the Revised Code;

(K) Confidentiality of information resulting from investigations: section 5739.35 of the Revised Code;

(L) Confidentiality of income tax information: division (C) of section 5747.18 of the Revised Code;

(M) Confidentiality of commercial activity tax information: section 5751.12 of the Revised Code;

(N) Confidentiality of information relating to opinions of the tax commissioner: section 5703.53 of the Revised Code;

(O) Confidentiality of motor fuel tax information: section 5735.33 of the Revised Code;

(P) Confidentiality of use tax investigation information: section 5741.24 of the Revised Code; and

(Q) Confidentiality of cigarette tax information: section 5743.45 of the Revised Code.