AUTHENTICATED,
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COMMISSION
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Ohio Administrative Code

Rule 5703-1-01 Information exchange with other states.

Effective: November 12, 2026

Under authority of section 5703.40 of the Revised Code, it is hereby ordered that all divisions of this department may exchange any or all data or other information which this department may have before it, other than that secured from the federal government or from some other state, with state departments of any other state which administer the tax laws of such state under the following circumstances and conditions:

A reciprocal agreement with the tax administering authority of each other state will provide for the mutual exchange of information with such other state;

A record of such information so exchanged will be maintained by the division of this department concerned with such exchange, either sending or receiving such information, for a period of four years from the date of exchange;

Such information received from another state is treated as confidential pursuant to the reciprocal agreement that exists between such other state and the state of Ohio.

"State," except in reference to "the state of Ohio," means any state, district, commonwealth, or territory of the United States and any province of Canada.