



Ohio Administrative Code

Rule 5703-27-01 Providing municipal income tax information.

Effective: May 17, 2024

As used in this rule:

(A) "Taxpayer information" includes the following information regarding a taxpayer for each taxable year:

(1) The taxpayer's name, address, and federal employer identification number;

(2) The taxpayer-reported Ohio net income pursuant to section 5745.02 of the Revised Code;

(3) The taxpayer-reported Ohio apportionment ratio and the taxpayer-reported municipal apportionment ratio pursuant to section 5745.02 of the Revised Code; and

(4) The taxpayer-reported income apportioned to the municipal corporation for purposes of the tax imposed under Chapter 5745. of the Revised Code.

(B) "Tax administrator" means the individual charged with direct responsibility for administration of a tax on income levied by a municipal corporation.

(C) On or about the fifteenth day of March each year, the tax commissioner will provide each tax administrator the taxpayer information for each taxpayer who apportioned Ohio net income to that municipal corporation with respect to any report filed with the tax commissioner in the previous calendar year.

(D) Not later than thirty days following each quarterly distribution of estimated tax payments to municipal corporations pursuant to division (A) of section 5745.05 of the Revised Code, the tax commissioner will provide to each tax administrator a report setting forth the name of the taxpayer that made the estimated tax payment and the amount of the estimated tax payment with respect to the municipal corporation for which the tax administrator is responsible for administering the tax.



(E) The information provided pursuant to this rule will be provided in a format prescribed by the tax commissioner.

(F) Notwithstanding this rule, a municipality may obtain any information directly from any taxpayer as authorized by division (E) of section 5745.03 of the Revised Code.

(G) Except as otherwise authorized by law, any tax information received by a tax administrator from the tax commissioner is confidential and may only be disclosed to a properly authorized officer, employee, or agent of a municipal corporation for use in the performance of that officers, employees, or agents official duties.

(H) Not later than the last day of January each year, each municipal corporation will provide to the tax commissioner, in a format prescribed by the tax commissioner, the name and mailing address of the person or persons to whom the municipal corporation requests that the tax commissioner provide the information described in this rule. The tax commissioner shall not provide such information to any person other than a person employed by the municipal corporation or a person employed by an agency that administers tax on behalf of the municipal corporation.