



## Ohio Administrative Code

### Rule 5703-31-05 Valid reasons for accessing confidential personal information.

Effective: February 1, 2011

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Pursuant to the requirements of division (B)(2) of section 1347.15 of the Revised Code, this rule contains a list of valid reasons, directly related to the department of taxation's exercise of its powers or duties, for which only employees of the agency may access confidential personal information (CPI) regardless of whether the personal information system is a manual system or computer system:

(A) Performing the following functions constitute valid reasons for authorized employees of the agency to access confidential personal information:

- (1) Responding to a public records request;
- (2) Responding to a request from an individual for the list of CPI the agency maintains on that individual;
- (3) Administering a constitutional provision or duty;
- (4) Administering a statutory provision or duty;
- (5) Administering an administrative rule provision or duty;
- (6) Complying with any state or federal program requirements;
- (7) Processing of tax returns, including all submitted tax payments, and processing of refunds due to taxpayers;
- (8) Auditing purposes;
- (9) Licensure or permit processes;



- (10) Investigation or law enforcement purposes;
  - (11) Administrative hearings;
  - (12) Litigation, complying with an order of the court, or subpoena;
  - (13) Human resource matters (e.g., hiring, promotion, demotion, discharge, salary/compensation issues, leave requests/issues, time card approvals/issues);
  - (14) Complying with an executive order or policy;
  - (15) Complying with an agency policy or a state administrative policy issued by the department of administrative services, the office of budget and management or other similar state agency; or
  - (16) Complying with a collective bargaining agreement provision.
- (B) To the extent that the general processes described in paragraph (A) of this rule do not cover the following circumstances, for the purpose of carrying out specific duties of the Ohio department of taxation, authorized employees would also have valid reasons for accessing CPI in these following circumstances:
- (1) Working with the attorney general's office regarding collection and compromise matters;
  - (2) Developing, implementing, or supporting agency computer systems;
  - (3) Administering programs to discover delinquent or noncompliant taxpayers;
  - (4) Internal audit functions and investigations;
  - (5) Considering taxpayer appeals of assessments and other findings of the tax commissioner and drafting of final determinations from such appeals; and
  - (6) Assisting other agencies in their tax administration and compliance efforts as allowed under Ohio



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