



Ohio Administrative Code

Rule 5703-43-03 Exchange of information.

Effective: June 25, 2026

- (A) Periodically, upon request of the department of commerce, the tax commissioner may examine the department of taxation's records for each licensee identified by the department of commerce to determine if the licensee is delinquent in filing any returns, submitting any information requested by the commissioner, or remitting any payments with respect to any tax, fee, charge, interest, or penalty for any tax administered by the commissioner.
- (B) If a delinquency or liability exists, the commissioner may send a notice to the licensee advising the licensee of the nature and amount of any delinquency or liability.
- (C) The commissioner will notify the department of commerce of the delinquency or liability and provide any requested information. If the licensee resolves the delinquency or liability, the commissioner will notify the department of commerce of that fact.