



Ohio Administrative Code

Rule 5703-7-07 Requirements for requesting inspection of income tax returns.

Effective: September 18, 2020

Any returns required to be filed pursuant to Chapter 5747. of the Revised Code shall not be open to inspection, except upon proper judicial order or upon application by a requesting authority which is lawfully charged with the performance of duties requiring the inspection of tax returns or related information available to the department of taxation. The application shall be made in writing and signed by the head of the authority requesting the information and shall be addressed to the tax commissioner. The application shall contain:

- (A) The title of the requesting authority for whom the inspection is to be made;
- (B) By specific reference, the law which such requesting authority is charged with administering, the law under which the requesting authority is so charged, and the relationship of said laws to administration of the tax laws of Ohio;
- (C) The name or names of the person or persons whose income tax returns are to be inspected, together with sufficient identifying data to distinguish those persons whose returns are requested from other persons with the same or similar names;
- (D) The purpose of the proposed inspection, and the procedure by which it will be accomplished;
- (E) The name or names of any persons to be permitted to examine the return(s) requested or share information related thereto; and
- (F) A statement that the person signing the request is fully aware of the confidentiality requirements of the law and the penalties applicable to a breach thereof, and, by making the request, accepts both officially and personally, full responsibility for any breach of confidentiality of the tax returns of the persons named in response to paragraph (C) of this rule or any information related thereto.

There shall be attached to the request a separate statement signed by each of the persons named in



response to paragraph (E) of this rule, certifying that they are familiar with the confidentiality requirements of the law and the penalties applicable to a breach thereof, and that they will maintain that confidentiality.

Within a reasonable time after receipt of the application, the commissioner shall determine whether such request is proper and whether such request can be granted without an unreasonable disruption of the administration of the tax laws and shall thereupon notify said requesting authority of the time and place for such inspection, which inspection shall be conducted under the supervision of the commissioner or the commissioner's designated agent; or notify the requesting authorities of the reason such request is denied.

Nothing provided herein shall restrict the furnishing of information to the internal revenue service, as provided in section 5747.18 of the Revised Code.