



Ohio Revised Code Section 1333.55 Disclosing tax information.

Effective: December 3, 1971

Legislation: Senate Bill 51 - 109th General Assembly

No person who engages in the business of preparing for others or assisting others to prepare any tax return or who has access to the records of a person, corporation, or firm engaging in such business shall disclose any information, including a name or address, obtained from or through any person in connection with the preparation of that person's tax return unless such disclosure is necessary to the preparation of the return, expressly authorized by law, pursuant to court order or subpoena, specifically consented to in writing by that person in a separate document, or necessary to contact that person in order to obtain his written consent to a disclosure.

Whoever violates this section shall be fined not less than one hundred nor more than one thousand dollars or imprisoned not less than six months nor more than one year.
