Taxpayers' Rights and Responsibilities

Section 718.01(QQ)

"Taxpayers' rights and responsibilities" means the rights provided to taxpayers in sections 718.11, 718.12, 718.19, 718.23, 718.36, 718.37, 718.38, 5717.011, and 5717.03 of the Revised Code and the responsibilities of taxpayers to file, report, withhold, remit, and pay municipal income tax and otherwise comply with Chapter 718. Of the Revised Code and resolutions, ordinances, and rules adopted by a municipal corporation for the imposition and administration of a municipal income tax.

- The municipal corporation shall maintain a local board of tax review to hear appeals of the taxpayer.

- Civil actions to recover municipal incomes taxes, penalties and interest have time limits.

- Taxpayer has a prescribed manner to request refunds from the tax administrator.

- Taxpayer has a required responsibility to allow examination of their books, papers, records, and federal and state income tax returns by the tax administrator.

- At or before the commencement of an audit, the tax administrator shall inform and provide the taxpayer with certain information regarding the audit.

- A taxpayer has certain recourse if aggrieved by an action or omission of the tax administrator, their employee or an employee of the municipal corporation.

- The taxpayer may request an 'opinion of the tax administrator' with respect to prospective municipal income tax liability.

- The taxpayer or the tax administrator may appeal a final determination.

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