

TAXPAYERS' RIGHTS AND RESPONSIBILITIES

“**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 Ohio Revised Code and any corresponding ordinances of the Municipality, and the responsibilities of taxpayers to file, report, withhold/ remit, and pay municipal income tax and otherwise comply with Chapter 718 of the Ohio Revised Code and resolutions, ordinances, and rules adopted by a municipal corporation for the imposition and administration of a municipal income tax.

These rights and responsibilities include, but are not limited to, the following:

- The municipal corporation shall maintain a Local Board of Tax Review to hear appeals of the taxpayer.
- Civil actions to recover municipal income tax, penalties and interest have time limits and shall commence with the time limitations noted in ORC Section 718.12.
- Taxpayer has a prescribed manner in which to request a refund from the Tax Administrator.
- Taxpayer has a required responsibility to timely and accurately file annual returns, reports, documents, and to timely remit all taxes due on such annual returns, reports, documents and filings.
- 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.
- 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 whether or how certain income, source of income, or transaction will be taxed.
- The taxpayer or the Tax Administrator may appeal a final determination of the local board of tax review.