

Taxpayers' Rights and Responsibilities

This is a summary of taxpayer's rights and responsibilities that may exist under state law. This summary does not give a taxpayer rights, and is not a complete statement of the law: taxpayers should refer to the relevant statutes and ordinances for more information. If you are in doubt as to your legal rights, you should consult an attorney of your choosing.

"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. (R.C. 718.01(QQ), Whitehall Ord. 184.03 VV).

- **RIGHT TO APPEAL TO WHITEHALL INCOME TAX REVIEW BOARD:**
Taxpayers may appeal assessments or decisions of the tax department to the Whitehall Income Tax Review Board, the taxpayer has a right to a hearing, and the right to be represented at that hearing. (R.C. 718.11, Whitehall Ord. 184) If a taxpayer has filed an appeal, the taxpayer may pay all or a portion of the tax subject to the appeal without affecting the appeal. (R.C. 718.12 (F), Whitehall Ord 184.18)
- **RIGHT TO APPEAL FROM WHITEHALL INCOME TAX REVIEW BOARD:**
A taxpayer or the City may appeal the Whitehall Income Tax Review Board's decision to either the Ohio Board of Tax Appeals or the Franklin County Court of Common Pleas. The appeal must be filed within sixty days after receipt of the Whitehall Income Tax Review Board's final opinion, and must comply with certain filing and notice requirements based on where the appeal is filed. (R.C. 5717.011)
- **EFFECT OF DECISIONS OF THE OHIO BOARD OF TAX APPEALS:**
Orders of the Ohio Board of Tax Appeals are final and conclusive for the current year unless reversed, vacated or modified by the Ohio Supreme Court. A taxpayer may request the Ohio Board of Tax Appeals' decision be sent by certified mail at the requestor's expense.
- **TIME LIMITS:** There are certain time limits to initiate actions to recover municipal incomes taxes, penalties and interest, which are generally limited to three years, unless the tax administrator and the taxpayer agree in writing to extend the deadline. (R.C. 718.12, Whitehall Ord. 184.19).

- **AMENDED RETURNS:** If a federal or state determination changes something used in a previously-filed Whitehall return, the taxpayer must file an amended Whitehall return. (R.C. 718.12, Whitehall Ord. 184.095).
- **REQUESTS FOR REFUNDS:** If a taxpayer has overpaid, or has erroneously paid, more than \$10, the taxpayer has a right to request a refund within 3 years. The tax administrator may require additional documentation, and if the request is denied, the taxpayer has a right to appeal to the Whitehall Income Tax Review Board. (R.C. 718.19, Whitehall Ord. 184.096)
- **RIGHT TO INSPECT:** An employer, taxpayer or other person is required to provide and permit inspection of records. Employers and taxpayers must keep records for six years following the end of the taxable year to which the records relate. The tax administrator may examine under oath and compel attendance of any person with knowledge of income or transactions that may be subject to the tax. (R.C. 718.23, Whitehall Ord. 184.131)
- **AUDITS:** A taxpayer who is unable to comply with a proposed audit time because of inconvenience or hardship must offer reasonable alternative dates. At all stages of an audit, a taxpayer is entitled to be assisted or represented by an attorney, accountant, bookkeeper, or other tax practitioner. A taxpayer may refuse to answer any questions asked during an audit until the taxpayer has the opportunity to consult with the taxpayer's attorney, accountant, bookkeeper, or other tax practitioner. A taxpayer may record, electronically or otherwise, the audit examination. (R.C. 718.36, Whitehall Ord. 184.11)
- **RECOURSE:** A taxpayer has certain recourse if aggrieved by an action or omission of the tax department, but only if certain conditions are met. If the City is found liable, the taxpayer may recover compensatory damages and reasonable attorney's fees. The court may impose penalties on a taxpayer who files or continues a frivolous lawsuit. (R.C. 718.37)
- **OPINION OF TAX ADMINISTRATOR:** The taxpayer may request an opinion of the tax administrator' with respect to prospective municipal income tax liability. Provided the request fully and accurately describes the specific relevant facts or circumstances, and if all parties involved are clearly identified, the written opinion of the tax administrator shall obligate the tax department to proceed accordingly until it expires by a specified date or a change in law or factual circumstances. (R.C. 718.38, Whitehall Ord. 184.16).