



H.B. 310

124th General Assembly
(As Introduced)

Reps. Hughes, Carmichael, Collier, Fessler, Jolivette, Lendrum, Olman, Raga, Schmidt, Seitz, Setzer, Schaffer, G. Smith, Webster, Barnes, Carano

BILL SUMMARY

- Directs the Department of Taxation to include an option on tax returns permitting the taxpayer to authorize a tax return preparer to discuss the return with the Department.

CONTENT AND OPERATION

Authorization for return preparer to discuss return with Department of Taxation

(sec. 5747.08(K))

The bill requires the Tax Commissioner to ensure that each personal income tax return form include a "check-off" box permitting the taxpayer to authorize a paid tax preparer who prepared the return to communicate with the Department of Taxation regarding the return or its contents. The return, or instructions accompanying the return, must indicate that, by checking the box, the taxpayer authorizes the Department to contact the preparer concerning questions that arise in the processing of the return, and authorizes the preparer to do only the following: provide the Department with information missing from the return; contact the Department for information about the processing of the return or inquire about the status of refunds or payments; and respond to notices regarding mathematical errors, offsets, or return preparation that the taxpayer has received from the Department and has shown to the preparer.

HISTORY

ACTION	DATE	JOURNAL ENTRY
Introduced	06-21-01	p. 707

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