



## **H.B. 157**

127th General Assembly  
(As Introduced)

**Reps. Hughes and Bubp, Schindel, Huffman, J. McGregor, Seitz, Combs, Miller, Collier, Fende, Evans, Widener, Latta, Setzer, Stebelton, Uecker, Yuko, Adams, Luckie**

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### **BILL SUMMARY**

- Directs the Tax Commissioner to include on personal income tax returns a box that a taxpayer may check to authorize a paid tax preparer to speak to the Department of Taxation about certain matters concerning the return.

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### **CONTENT AND OPERATION**

#### **Current law**

Current law generally prohibits the Department of Taxation and its employees and agents from disclosing taxpayer information. (R.C. 5703.21 and 5747.18.) This prohibition apparently extends to communications with a person representing the taxpayer unless the taxpayer specifically authorizes the Department to communicate with the taxpayer's representative. Current law provides a specific and exclusive means for taxpayers to authorize the Department to communicate with taxpayer representatives: a form designating a particular person as the taxpayer's representative--Ohio Form TBOR-1, Declaration of Tax Representation, or its equivalent. (See R.C. 5703.51(F).)

#### **New authorization**

The bill provides a means for a taxpayer to authorize communication between a paid income tax return preparer and the Department of Taxation without need for the TBOR-1 form. The bill directs the Tax Commissioner to include on each income tax return a box the taxpayer may check to authorize the Department to contact the paid tax preparer who prepared the return concerning questions that might arise during the processing of the return.

By checking the box, the taxpayer authorizes the preparer only to provide the Department with information that is missing from the return, to contact the Department for information about the processing of the return or the status of the taxpayer's refund or payments, and to respond to notices about mathematical errors, offsets, or return preparation the taxpayer has received from the Department and has shown to the preparer. The return or the instructions accompanying the return must inform the taxpayer of the authority the taxpayer is conferring by checking the box.

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## **HISTORY**

ACTION	DATE
Introduced	04-17-07

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