

TO: All Tax Department Employees

FROM: Thomas M. Zaino, Tax Commissioner

DATE: May 9, 2001

RE: TBOR-1 Form and the TBOR-1 Manager Database

In November 2000, this Department (ODT) released a newly revised version of the TBOR-1 form. The new form specifically describes and notifies the taxpayer of the broad authority given to the tax representative by completing the TBOR-1 form which includes waiving time limitation periods (unless specifically restricted by the taxpayer).

New to the Department is a centralized, searchable database called the "TBOR-1 Manager." This database will allow all employees with Intranet access to retrieve TBOR-1 information. In addition, a scan of a TBOR-1 form will also be viewable from the database. You can access this database through ODT's Intranet site, "TAXI." The use of this database ensures that all ODT employees have access to verify whether a taxpayer has authorized a tax representative to receive confidential taxpayer information, no matter where the TBOR-1 form is located.

To assist you in understanding how to use the new TBOR-1 form and the centralized database, this memo is divided into the follow sections:

- A. When To Use The TBOR-1 Form
- B. How To Obtain A Blank TBOR-1 Form
- C. What Constitutes A Properly Completed TBOR-1 Form
- D. Where Is The TBOR-1 Form Filed/Edited
- E. Accessing & Searching the TBOR-1 Manager

A. When To Use The TBOR-1 Form

When a taxpayer directs you to work with a tax representative, or you're contacted by an individual claiming to be the tax representative of the taxpayer, you should always check to see if a TBOR-1 is on file in the database. If no record is found, you should request that the taxpayer complete a new TBOR-1 form. If there is a TBOR-1 record, check the expiration date and check for any restrictions. You do not need the original TBOR-1 form as long as an active record exists on the database.

The TBOR-1 form allows employees of ODT to provide confidential tax return and payment information to a person other than the taxpayer, either directly or by mail, e-mail, or fax to a location other than that of the taxpayer. In most situations, it allows a tax representative access to a taxpayer's information on a continuing basis.

While a TBOR-1 is not needed by a tax representative to file a petition for reassessment, the taxpayer should be advised to complete a TBOR-1 if it is likely discussions regarding the petition will go beyond matters contained in the petition. It also helps the tax representative in obtaining information from various ODT employees if the representative needs to contact multiple ODT employees that do not have the petition before them.

For further information on when to use a TBOR-1 form refer to the ODT memo, "Disclosure of Tax Return and Payment Information" or contact your supervisor.

B. How To Obtain A Blank TBOR-1 Form

The TBOR-1 form can be accessed and printed from ODT's website. Go to www.state.oh.us/tax, click on the "practitioner" tab at the top, click on "Declaration of Tax Representative (Form TBOR-1)" under the "Representation" section. This takes you directly to the TBOR-1 form. Alternatively, you can request blank TBOR-1 forms from the Forms Purchasing Division. Call (614) 433-7632 or e-mail Bill Stewart at william_stewart@tax.state.oh.us.

C. What Constitutes A Properly Completed TBOR-1 Form

Although a properly completed Ohio Form TBOR-1 includes all of the information that is currently on the form, the minimum requirements for processing a TBOR-1 form are the following :

1. Taxpayer's name
2. Taxpayer's street address, city, state, and zip code
3. Taxpayer's FEIN or SSN
4. Tax representative's name
5. Tax representative's street address, city, state, and zip code
6. Taxpayer's signature
7. Date the taxpayer signed the TBOR-1

If no expiration date is provided by the taxpayer, the default expiration date is one-year from the date the TBOR-1 was signed.

For the taxpayer's signature, the following people may sign on the taxpayer's behalf:

1. Individual (if the taxpayer is an individual taxpayer or sole proprietor);
2. Corporate officer, tax manager or equivalent, or tax department employee of a corporation;
3. LLC member, general partner, tax manager or equivalent, or tax department employee of a partnership or LLC;
4. Receiver, guardian, trustee, or executor/administrator of an estate.

Please note that the old version of the TBOR-1 form is still valid. If an old TBOR-1 form is submitted to ODT/Chief Counsel's Office before June 30, 2001, the information from the old form will be entered in the database and the document scanned for viewing. A default expiration date of one-year will be used unless a different expiration date is entered in the restriction section at the bottom of the old form. Old versions of the TBOR-1 form submitted after June 30, 2001 will not be entered into the database. The taxpayer should be told that that the new TBOR-1 form must be completed.

D. Where Is The TBOR-1 Form Filed/Edited

ODT/Chief Counsel's Office is responsible for maintaining the TBOR-1 Manager database. All TBOR-1 forms, both old and new versions, received after January 15, 2001 by the ODT/Chief Counsel's Office are entered on the TBOR-1 Manager database. Taxpayers may either mail or fax the TBOR-1 to ODT/Chief Counsel's Office (faxing is preferred). If you receive a TBOR-1 from a taxpayer or the tax representative, fax it to the ODT/Chief Counsel's Office at (614) 466-7979. Do not forward the original TBOR-1 form to ODT/Chief Counsel's Office. Under most circumstances, ODT/Chief Counsel's Office will enter the TBOR-1 form information into the database within one business day of receiving a properly completed TBOR-1 form.

All changes to a TBOR-1 form (edits) will be made at ODT/Chief Counsel's Office. A request to modify most identifying information on the TBOR-1 form, such as an address or telephone number change, can be made by you, the taxpayer, or the tax representative. Modification requests can be made by fax or e-mail (see paragraph above). Some modifications, such as modifying the expiration date or the restriction section, can only be made by the taxpayer. The taxpayer must submit a signed letter requesting this type of modification.

Carole Williams is the primary contact person at ODT/Chief Counsel's Office for the TBOR-1 form. She can be contacted by telephone at (614) 466-6750, by fax at (614) 466-7979, or by e-mail at carole_williams@tax.state.oh.us.

E. Accessing & Searching the TBOR-1 Database

This database is accessed through "TAXI", ODT's Intranet site. All ODT employees with access to "TAXI" will have access to the "TBOR-1 Manager" in the near future.

To access TBOR-1 Manager Database

1. Launch the Internet Explorer Browser
2. Clear any information on the "address" line
3. Type in "taxi" on the "address" line and press "enter"
4. Click on the blue button in the top right hand corner labeled "visit other divisions"
5. Click on "Office of the Chief Counsel" under the heading "Other Sites on TAX-I"
6. Click on "here" where it states "Access the new TBOR-1 application here"
7. Click on the begin button on the bottom of the page or the "Begin" after the words "TBOR-1 Manager"
8. Click "Search/View" on the next screen to reach the "search page"
9. Enter the information in the field in which you wish to search
10. Click on "search" at the top of the page or the "search" button at the bottom of the page

Almost any field can be used to retrieve information from this database. In general, the information entered into the database is taken directly from the TBOR-1 form. Thus, the information may not match the legal name as recorded with the Secretary of State's Office. Searches can only be made in the field where the data was entered. For example, if "XYZ Corp" is in the taxpayer's name field, it will not be found if you search for that taxpayer in the taxpayer's DBA field.

In general, the most successful searches result from entering the least amount of information. For example, if you wish to find the information pertaining to "XYZ Application & Consulting Corp Inc" you only want to type in the first several characters "XYZ" in this situation.

The Search Results Page displays a list of the results of your search, with each row representing a record in the database. The results are sorted alphabetically by taxpayer name. The first column under the heading "Functions" has the word "view" for each record. If you click on this button, you can view the record for this taxpayer. This screen shows all the information entered into the database for that taxpayer. If you click on "view" at the bottom of this screen, the TBOR-1 form that was scanned into the database will appear.

Hints for a Successful Search

- Punctuation is not entered into the database except in the following instances --
- A comma is used to separate first and second names (like Jones, Joe) for individuals but not when a person's name is the firm name (Joe Jones Corp)
- A comma is used when the word "The" is the first word in the name of the taxpayer, a "dba", or the representative's name (as in "Ohio State University, The")

Numbers

- Do not use a hyphen, space, or any other punctuation in the "Taxpayer's FEIN/SSN" field because there is space for only nine digits
- Phone or fax numbers, and 9 digit zip codes can be searched with or without hyphens, parentheses, and spaces
- You must enter the first two digits of the FEIN or SSN in the FEIN/SSN field.

Names

- Where the taxpayer is an individual, enter the taxpayer's last name first with no title
- Professional or academic designations (such as C.P.A., M.D., or Ph.D.) are not entered into the database
 - For example, if the taxpayer is "Dr. Joe Jones", enter "Jones, Joe" in the taxpayer's name filed
- Seniority terms (such as Jr., Sr., 2d, 3d, II, or III) are entered into the database after the first name of the individual
 - For example, if the taxpayer's name is "Joe Jones, Jr.", enter "Jones, Joe Jr" in the taxpayer's name field
- If the firm's name contains an individual's name, enter the firm's name
 - For example, if the firm's name is "Dr. Joe Jones, Inc", enter "Dr Joe Jones Inc" in the search field

Miscellaneous

- Generally, "and" will be entered into the database as "&" but you should check for both an ampersand ("&") and the word "and"
- The "effective date" is the date the taxpayer signed the TBOR-1
- If no representative is listed, but only the firm name, "none listed" is entered in the "Rep's Name" field
- A search is not case sensitive (a combination of capital and small letters can be used)
- In most circumstances, the TBOR-1 restrictions are entered in the database exactly as they are written on the TBOR-1 form

Wild card character searches

There are two wild card characters for searches. The wild cards are the "_" (underscore wild card) used for single character substitution and "%" (percent wild card) sign for series character substitution.

The underscore wild card has limited application for effective searches on the TBOR-1 Manager database. If you do need to use a wild card, your search will be more successful if you use the "percent wild card." The percent wild card must precede the word or part of the word or number for which you are searching. For example, if you are searching for "A & E Consulting, Inc." and you don't know if the taxpayer's name is entered into the database with or without spaces, you can enter "%Consulting" and, at the minimum, "A & E Consulting Inc" will result.

The percent wild card is particularly useful if you are searching for a tax representative and the representative is one of several named representatives. For example, if you are searching for "James Martin" as the tax representative, and he is one of three tax representatives listed on the TBOR-1 form, use the "percent wild card." By entering "%Martin" in the "Rep's Name" search field, your search will result in a listing of all taxpayer's represented by someone named "Martin."

You can also include a partial name. For example, "%mart" or "%ma" will also result in James Martin's name appearing in your search results.

Additional Questions

Please contact ODT/Chief Counsel's Office at (614) 466-6750 if you have additional questions regarding the TBOR-1 form or the TBOR-1 Manager database.