



Policy Description:

TAXPAYER CONFIDENTIALITY POLICY

Policy No: ODT – HR - 005

Authorities:

Ohio Revised Code 5703.21

Federal Law

Pages: 1 Page

Effective Date: February 20, 2001

Division With Primary Responsibility:

Human Resources

Revised Date: June 1, 2006

Ohio law specifically prohibits the disclosure of confidential taxpayer information to any person who is not an employee of the Department of Taxation. The Ohio Revised Code, section 5703.21, states, in part, as follows:

" . . . no agent of the Department of Taxation, except in his report to the Department or when called on to testify in any court or proceeding, shall divulge any information acquired by him as to the transactions, property, or business of any person while acting or claiming to act under orders of the Department. Whoever violates this provision shall thereafter be disqualified from acting as an officer or employee or in any other capacity under appointment or employment of the Department. "

It should be noted that the Department interprets "agents," as the term used in this section, to apply to all employees of the agency.

Other restrictions on disclosure of information also apply. For instance, those relating to each tax administered by the Department of Taxation and reciprocal agreements between Ohio and other states. Federal law also prohibits the divulging of information; the unauthorized disclosure, printing or publishing of any federal tax return or federal tax return information may be punishable by fine or imprisonment. Furthermore, federal law provides for civil damages for the unauthorized disclosure of such information. Prohibitions on disclosure also extend to information obtained through any proprietary computer database (e.g. Lexis-Nexis, Hoovers, etc.).

Additional instruction and advisement regarding taxpayer confidentiality is provided to all employees during the annual disclosure training.

Ohio's taxpayers have a right to expect that their confidential tax information will not be disclosed in an unauthorized manner. All Department employees have a corresponding duty to protect the confidentiality of such information. Any questions concerning confidentiality and/or the disclosure of taxpayer information should be directed to your immediate supervisor.