



CITY OF KETTERING

TAX DIVISION

## **TAXPAYERS' RIGHTS AND RESPONSIBILITIES**

### **City of Kettering Income Tax Code, Section 192.03(49)**

**“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 Ohio Revised Code and any corresponding ordinances of the Municipality, and the responsibilities of Taxpayers to file, report, withhold, remit, and pay municipal income tax and otherwise comply with Chapter 718 of the Ohio Revised Code and resolutions, ordinances, and rules adopted by a municipal corporation for the imposition and administration of a municipal income tax.

These rights and responsibilities include, but are not limited to, the following:

- The Municipality shall maintain a Local Board of Tax Review to hear appeals of the Taxpayer on Assessments issued by the Tax Administrator. The Taxpayer or the Tax Administrator may appeal the final determination of the Local Board of Tax Review.
- Civil actions to recover municipal income tax, penalties and interest have time limits.
- Taxpayer has a prescribed manner to request a refund from the Tax Administrator.
- Taxpayer is required to timely and accurately file returns, reports, documents, and to timely remit all taxes due on such returns, reports, documents and filings.
- Taxpayer is required to allow examination of their books, papers, records, and federal and state income tax returns by the Tax Administrator.
- At or before the commencement of an Audit, the Tax Administrator shall inform and provide the Taxpayer with certain information regarding the Audit.
- Taxpayer has certain recourse if aggrieved by an action or omission of the Tax Administrator, their employee or an employee of the Municipality.

#### **CONTACT INFORMATION - TAX DIVISION**

**OFFICE LOCATION:**

CITY OF KETTERING  
INCOME TAX DIVISION  
North Building  
3600 Shroyer Road  
Kettering, Ohio 45429

**MAILING ADDRESS:**

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INCOME TAX DIVISION  
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8 a.m. to 5 p.m.

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Website: [www.ketteringoh.org](http://www.ketteringoh.org)

# ROLES OF THE TAX ADMINISTRATOR AND TAXPAYER DURING AN AUDIT

**This document summarizes the roles of the Tax Administrator and Taxpayer during an Audit as prescribed under Ohio Revised Code (ORC) Chapter 718.36. The City of Kettering Income Tax Ordinance and the ORC control in case of conflict.**

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Any person subject to the City of Kettering Income Tax Ordinance must file required return(s) on or before prescribed due dates. A return is considered complete when the applicable tax form and all required supporting documentation have been received by the Tax Division. This applies to all individual income tax, business income tax, annual withholding reconciliations, and monthly and quarterly withholding returns. Forms and instructions may be obtained from our website: [www.ketteringoh.org](http://www.ketteringoh.org) or by contacting our office.

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On occasion, the Tax Division may require additional information to ascertain that the proper amount of tax has been reported and paid. Under certain circumstances, an individual may be ordered to appear before the Tax Administrator to undergo an Audit.

During an Audit, the role of the Tax Division is to review and examine the Taxpayer's books, records, memoranda, or accounts to determine if the Taxpayer has complied with the City of Kettering Income Tax Ordinance. The role of the Taxpayer during an Audit is to cooperate with the Tax Division and its agents by making all pertinent records available upon request. In the event of an Audit, the Taxpayer has the right to:

- Know when the audit begins.
- Have the Audit conducted during regular business hours and after providing reasonable notice to the Taxpayer or on a mutually agreed-upon date and time.
- Be assisted or represented by an attorney, accountant, bookkeeper or other tax practitioner during all stages of the Audit. The Taxpayer may designate a representative by completing the 'Declaration of Tax Representative' form.
- Refuse to answer any questions asked by the person conducting an Audit until the Taxpayer has the opportunity to consult with a tax advisor.
- Record, electronically or otherwise, the Audit examination.
- Seek legal remedies if the Tax Division fails to comply with these provisions.
- Obtain a refund of any overpayment of tax within the statute of limitations.

*Failure of the Tax Division or its agents to comply with any provision of this summary does not excuse a Taxpayer from payment of any taxes owed.*