

ODT-CC-001C. Valid Access of CPI

CPI maintained on ODT's systems may only be accessed by ODT employees for valid business purposes. Such valid purposes include the following:

- Responding to calls and correspondence from taxpayers and their authorized representatives regarding their accounts and updating ODT systems with current information.
- Responding to public records request. Note, however, that an individual's CPI maintained in ODT's systems would never be released to another individual as part of a public records request.
- Responding to a request from an individual for a list of, or copies of, the CPI which ODT maintains on that individual.
- Processing tax returns, including tax payments, and tax refund claims.
- License and permit processes which are part of ODT's authority.
- Complying with state or federal program requirements and/or administering a constitutional, statutory, or administrative rule provision or duty.
- Investigating, auditing, conducting compliance programs or conducting law enforcement activities under ODT's authority.
- Preparing for ODT litigation or complying with an order or subpoena of a court.
- Conducting administrative hearings.
- Complying with an executive order or policy, or an ODT policy, or a policy issued by the Ohio Department of Administrative Services, or the Ohio Office of Budget and Management.
- Complying with a collective bargaining agreement provision.
- Working with the Ohio Attorney General's office or its designee regarding collection and compromise matters.
- Developing, implementing, or supporting ODT's computer systems including interfaces with other agencies.
- Administering programs to discover delinquent or noncompliant taxpayers.
- Performing internal audit functions and investigations.
- Drafting final determinations.

ODT-CC-001

page 2

- Assisting other agencies in tax administration and compliance as authorized under Ohio and federal statutes.
- Performing human resource functions, e.g., hiring, promotion, demotion, discharge, compensation issues, leave requests/issues, time card approvals/issues.

D. Invalid / Improper Access of CPI

Examples of invalid / improper access include looking up information regarding relatives, acquaintances, neighbors, celebrities or others for which there is no valid business purpose. In the event an ODT employee is contacted by a relative or acquaintance and asked to look up that person's CPI to resolve a tax issue, the employee should notify his/her supervisor. The supervisor can explain to the requester that another agent will handle the request.