

5703-13-06

**International registration plan, audits and hearings.**

- (A) The tax commissioner will be responsible for performing audits provided for by ~~Article XVI of the international registration plan~~ [International Registration Plan](#).
- (B) A registrant who receives findings of an audit conducted under paragraph (A) of this rule may protest the findings. The protest must be filed within sixty days of the date the registrant received the audit findings and must specify the basis for the registrant's objections to the audit findings.
- (C) The tax commissioner will schedule a hearing in Columbus to consider the registrant's protest. The commissioner shall provide reasonable notice of the time and place for the hearing to the registrant by certified mail. At the hearing, the registrant may provide evidence to show any errors in the audit finding. No transcript or stenographic record of the hearing will be made.
- (D) The tax commissioner will issue a final determination on the protest. The final determination will be served on the registrant personally or by certified mail. The registrant may appeal the final determination of the commissioner to the board of tax appeals pursuant to section 5717.02 of the Revised Code.
- (E) After all appeals by the registrant have been exhausted, the tax commissioner shall notify the appropriate authorities in all jurisdictions in which the registrant was proportionally registered of the results of the audit as provided by ~~paragraph 1604 of Article XVI of the international registration plan~~ [International Registration Plan](#).