

ARTICLE IX
EXAMINATION OF BOOKS AND RECORDS, INFORMATION
SO OBTAINED CONFIDENTIAL: PENALTY

A. Investigation by Director of the Department of Taxation

1. The Director of the Department of Taxation, or his duly authorized agent, is authorized to examine the books, papers, records and federal income tax returns of any employer, taxpayer or person subject to the ordinance, or whom the Director of the Department of Taxation believes is subject to the provisions of the ordinance, for the purpose of verifying the accuracy of any return made; or, if no return was made, to ascertain the tax due under the ordinance.
2. An employer or taxpayer shall furnish, within ten (10) days following a written request by the Director of the Department of Taxation or his duly authorized agent the means, facilities and opportunity for making examinations and investigations authorized by the ordinance.

B. Subpoena of Records and Persons

1. The Director of the Department of Taxation, or any person acting in his capacity, is authorized to examine any person, under oath, concerning any income which was, or should have been, reported for taxation, or any transaction tending to affect such income. The Director of the Department of Taxation may compel the production of books, papers and records and the attendance of all persons before him whether as parties or witnesses, whenever he believes such persons have knowledge of the facts concerning any supposed income or supposed transaction of the taxpayer.
 - a. The Director of the Department of Taxation is authorized to assess the account of the taxpayer any charges as stipulated in Chapter 1715 for the issuance of any subpoena.
2. The Director of the Department of Taxation's order to examine any document mentioned in the proceeding paragraph shall state whether the examination is to be at the office of the taxpayer or at the office of the Tax Department.
3. The Director of the Department of Taxation may order the appearance before him, or his duly authorized agent, of any party whom he believes to have any knowledge of a taxpayer's income or withholdings, or any information pertaining to the taxpayer under investigation, whether or not the individual so ordered has actual custody of the records of the taxpayer being investigated. The Director of the Department of Taxation is specifically authorized to order the appearance of the local manager or representative of any taxpayer
4. Persons required to attend any hearing shall be notified not less than ten (10) days prior to the time of the hearing. The notice shall show the time and the place of the hearing and what books, papers or records the witness is to make available at such hearing.

5. The notice shall be served by the Director of the Department of Taxation, or his duly authorized agent, by delivering it to the person named personally, or by leaving the notice at his usual place of business or residence, or by mailing it to the person by registered mail, return receipt requested, addressed to his usual place of business or residence.

C. Penalty for Non-Compliance

Refusal by an employer, supposed employer, taxpayer, or supposed taxpayer, or the refusal of any such person to appear before the Director of the Department of Taxation or his duly authorized agent, to submit to such examination and to produce the records requested constitutes a misdemeanor punishable by fine or imprisonment or both, as prescribed by Chapter 1715 of the ordinance.

D. Confidential Nature of Examinations

Any information gained as a result of any returns, investigations, verifications or hearings before the Director of the Department of Taxation, required by the ordinance or authorized by these rules and regulations, shall be confidential and no disclosure thereof shall be made except for official purposes or as ordered by a court of competent jurisdiction. Any person divulging such information shall be considered to have violated Chapter 1723.09 of the codified ordinances.

In addition to the above penalty, any employee of the City of Brook Park who violates the provisions of this section relative to the disclosure of confidential information shall be guilty of an offense punishable by appropriate administrative action.

E. Retention of Records

All employers and taxpayers are required to keep such records as will enable the filing of true and accurate returns whether it is of taxes withheld at the source or of taxes payable upon earnings or net profits, or both. Such records shall be preserved for a period of not less than five (5) years from the date of the final return is filed and paid or the withholding taxes are paid.